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NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 16th May, 1961 :—

Issue No.	No. and date	Issued by	Subject
122	S.O. 1095, dated 12th May, 1961.	Election Commission, India.	Proposals regarding Two-Member Constituencies (Abolition Act, 1961, as respects Andhra Pradesh.
123	S.O. 1096, dated 15th May, 1961.	Ministry of Information and Broadcasting.	Approval of films specified therein.
124	S.O. 1097, dated 15th May, 1961.	Ministry of Finance.	List of persons nominated to the Executive Committee of the General Insurance Council of the Insurance Association of India.
125	S.O. 1098, dated 15th May, 1961.	Do.	Extending the period of moratorium in respect of the Venadu Bank Ltd., Pulincunnoo.
126	S.O. 1099, dated 15th May, 1961.	Ministry of Commerce and Industry.	Forward Contracts (Regulation) (Amendment) Rules, 1961.
127	S.O. 1100, dated 16th May, 1961.	Ministry of Finance.	Extending the period of moratorium in respect of the Anthraper Bank (Private) Ltd., Shertallay.
	S.O. 1101, dated 16th May, 1961.	Do.	Making an order of moratorium in respect of the Punjab Cooperative Bank Ltd., Amritsar.
128	S.O. 1102, dated 16th May, 1961.	Do.	Scheme for the amalgamation of Kottayam Orient Bank Ltd. with the State Bank of Travancore.

Issue No.	No. and date	Issued by	Subject
	S.O. 1103, dated 16th May, 1961.	Ministry of Finance.	Scheme for amalgamation of the Bank of New India Ltd., with the State Bank of Travancore.
	S.O. 1104, dated 16th May, 1961.	Do.	Scheme for amalgamation of Seasia Midland Bank Ltd., with the Canara Bank Ltd.
	S.O. 1105, dated 16th May, 1961.	Do.	Scheme for amalgamation of Venadu Bank Ltd., with the South Indian Bank Ltd.
129	S.O. 1140, dated 16th May, 1961.	Election Commission, India.	Amendment to Notification No. 434/9/56(1), dated 7th January, 1957.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (ii)

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

MINISTRY OF HOME AFFAIRS

New Delhi, the 17th May 1961

S.O. 1147.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor-General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Classification, Control and Appeal) Rules, 1957, namely:—

1. These rules may be called the Central Civil Services (Classification, Control and Appeal) Amendment Rules, 1961.

2. In the Central Civil Services (Classification, Control and Appeal) Rules, 1957 (hereinafter referred to as the principal Rules), in clause (i) of the proviso to rule 32, for the words "enhanced penalty", the word "order" shall be substituted.

3. In the principal Rules, after rule 33, the following rule shall be inserted in Part VIII, namely:—

"33A. *Supply of copy of Commission's advice.*—Whenever the Commission is consulted as provided in these rules, a copy of the advice given by the Commission and, where such advice has not been accepted, also a brief statement of the reasons for such non-acceptance, shall be furnished to the Government servant concerned along with a copy of the order passed in the case, by the authority making the order."

[No. F. 7/6/60-ESTS(A).]

B. SHUKLA, Dy. Secy.

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 11th May 1961

S.O. 1148.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following regulations further to amend the Civil Service Regulations, namely:—

1. These Regulations may be called the Civil Service (Fourteenth Amendment) Regulations, 1961.

2. In the Civil Service Regulations—

(a) in Article 465, the following note shall be inserted at the end, namely:—

"NOTE.—A Government servant who has elected to retire under this Article and has given necessary intimation to that effect to the competent authority, shall be precluded from withdrawing his election subsequently except with the specific approval of the authority competent to fill the appointment; provided his request for withdrawal is made within the intended date of his retirement."

(b) in Article 465-A, after Note 2, the following note shall be inserted, namely:—

"NOTE 3.—A Government servant who has elected to retire under this Article and has given necessary intimation to that effect to the competent authority, shall be precluded from withdrawing his election subsequently except with the specific approval of the authority competent to fill the appointment; provided his request for withdrawal is made within the intended date of his retirement."

[No. F. 24(57)-E.V./60.]

New Delhi, the 12th May 1961

S.O. 1149.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following regulations further to amend the Civil Service Regulations, namely:—

1. These regulations may be called the Civil Service (Twelfth Amendment) Regulations, 1961.

2. In the Civil Service Regulations, in Note (2) below Article 404-B, the words "The consultation with the Union Public Service Commission will be restricted to those posts only which fall within their purview" shall be inserted at the end.

[No. F. 13-Addl. Secy. (PC)/59.]

New Delhi, the 16th May 1961

S.O. 1150.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 140 of the Constitution and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following Regulations to amend the Civil Service Regulations, namely :—

1. These Regulations may be called the Civil Service (Eleventh Amendment) Regulations, 1961.

2. In the Civil Service Regulations :—

(i) the existing Note under Article 422 shall be renumbered as "Note 1" and after the Note as so re-numbered the following Note shall be inserted, namely :—

"Note 2:—The provisions of this Article shall not apply to officers retiring from service on or after the 22nd April, 1960. For this purpose

the expression "officers retiring from service on or after the 22nd April, 1960" will include officers who retired on or after the 1st November, 1959 but before the 22nd April, 1960 and got the benefit of liberalisations in pension as a result of the orders issued on the recommendations of the Pay Commission. Interruptions in service (either between two spells of permanent or temporary service or between a spell of temporary service and permanent service or *vice versa*) in the case of the officers referred to above may be condoned by the Ministries of the Government of India subject to the following conditions, namely :—

1. the interruptions should have been caused by reasons beyond the control of the Government servant concerned ;

2. service proceeding the interruption should not be of less than five years' duration and in cases where there are two or more interruptions, the total service, pensionary benefits in respect of which will be lost if the interruptions are not condoned, should not be less than five years ; and

3. the interruption should not be more than of one year's duration. In case where there are two or more interruptions, the total of the periods of all interruptions that are condoned should not exceed one year."

(ii) in Article 423 after clause (3), the following Note shall be inserted namely :—

"*Note :* The provisions of this article will not apply to the officers retiring from service on or after the 22nd April, 1960. For this purpose the expression "officers retiring from service on or after the 22nd April, 1960" will include officers who retired on or after the 1st November, 1959 but before the 22nd April, 1960 and got the benefit of liberalisations in pension as a result of the orders issued on the recommendations of the Pay Commission."

[No. 12(19)-EV/A/60].

N. K. BHOJWANI, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 18th May 1961

S.O. 1151.—Statement of the Affairs of the Reserve Bank of India as on the 12th May, 1961.

BANKING DEPARTMENT

Liabilities	Rs.	Assets	Rs.
Capital paid up	5,00,00,000	Notes	13,38,05,000
Reserve Fund	80,00,00,000	Rupee Coin	1,70,000
National Agricultural Credit (Long-term Operations) Fund	40,00,00,000	Subsidiary Coin	6,77,000
National Agricultural Credit (Stabilisation) Fund	5,00,00,000	Bills Purchased and Discounted :—	
		(*a*) Internal	..
		(*b*) External	..
		(*c*) Government Treasury Bills	43,00,44,000
Deposits :—			
(*a*) Government			
(1) Central Government	56,52,99,000	Balances held abroad*	21,94,10,000
(2) Other Governments	14,19,90,000	**Loans and Advances to Governments	87,89,30,000
(*b*) Banks	78,28,08,000	Other Loans and Advances†	133,79,90,000
(*c*) Others	114,31,09,000	Investments	171,77,74,000
Bills Payable	36,09,46,000	Other Assets	21,19,15,000
Other Liabilities	63,65,63,000		
TOTAL	493,07,15,000	TOTAL	493,07,15,000

*Includes Cash & Short term Securities.

**Includes Temporary Overdrafts to State Governments.

†The item 'Other Loans and Advances' includes Rs. 23,64,00,000/- advanced to scheduled banks against usance bills under Section 17 (4) (c) of the Reserve Bank of India Act.

Dated the 17th day of May, 1961.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 12th day of May, 1961.

ISSUE DEPARTMENT

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Notes held in the Banking Department	13,38,05,000		A. Gold Coin and Bullion :—		
Notes in circulation	2007,25,97,000		(*a*) Held in India	117,76,03,000	
Total Notes issued		2020,64,02,000	(*b*) Held outside India	..	
			Foreign Securities	113,00,89,000	
			TOTAL OF A		230,76,03,000
			B. Rupee Coin		117,92,63,000
			Government of India Rupee Securities		1671,94,47,000
			Internal Bills of Exchange and other commercial paper		..
TOTAL LIABILITIES		2020,64,02,000	TOTAL ASSETS		2020,64,02,000

Dated the 17th day of May, 1961.

H. V. R. IENGAR,
Governor.

[No. F.3(2)-BC/61.]

A. BAKSI, Jt. Secy.

(Department of Economic Affairs)

(Office of the Treasurer of Charitable Endowments for India)

CORRIGENDUM

New Delhi, the 27th May 1961

S.O. 1152.—In Notifications No. F. 1(12)-FI/RO/TCE/57, dated the 15th June, 1957 (S.R.O. 1202), No. F. 1/1/58-SB-TCE, dated the 15th June, 1958 (S.O. 1134), No. F. 1/1/59-SB-TCE, dated the 15th June, 1959 (S.O. 1377) and No. F. 1/1/60-SB-TCE, dated the 15th June, 1960 (S.O. 1553), of Ministry of Finance (Department of Economic Affairs), published in the Gazettes of India, Part II, Section 3, dated the 22nd June, 1957 and Section 3(ii), dated the 21st June, 1958, 20th June, 1959 and 25th June, 1960 (Accounts of the Treasurer of Charitable Endowments for India), the following corrections may be made:

Part I—List of Properties, other than Securities

INDIA

Substitute the following for the existing description in column 6 against Serial No. 1.

"All that piece or parcel of land along with all buildings and structures standing thereon, situated at Kalkaji, Delhi (Block F-Kalkaji) containing by admeasurement 7·90 acres or thereabouts and bounded:

On the North East by a road and Shopping Centre beyond.

On the North West by a road and three-roomed quarters in Block 'F' beyond.

On the South East by a road and H Block of quarters beyond.

On the South West by open land."

[No. F. 1/22/59-SB-TCE.]

D. N. GHOSH,

for Treasurer of Charitable Endowments for India.

RESERVE BANK OF INDIA

(Central Office)

DESTRUCTION OF RECORDS (PUBLIC DEBT OFFICE) AMENDMENT RULES, 1961

Bombay, the 2nd May 1961

S.O. 1153.—In exercise of the power conferred by sub-section (1) of section 3 of the Destruction of Records Act, 1917 (5 of 1917), read with the Order of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.O. 59, dated the 5th January, 1959, I, the undersigned, with the previous approval of the Central Government, hereby make the following rules to amend the Destruction of Records (Public Debt Office) Rules, 1959, published with the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.O. 1672, dated the 8th April, 1959, namely :—

1. These rules may be called the Destruction of Records (Public Debt Office) Amendment Rules, 1961.

2. In the Schedule to the Destruction of Records (Public Debt Office) Rules, 1959, after Serial No. 82 and the entries relating thereto, the following Serial Numbers and entries shall be added at the end, namely :—

"83. Postal Receipts for Money Orders	6 years from the date of issue.
84. Money Order Acknowledgements	Do.
85. Register showing the addresses etc. at which interest on Government securities has been remitted to holder by Money Order.	6 years from the date of the last entry in the register.
86. Paid Instalment Warrant/Paid Instalment Treasury Voucher.	6 years from the date of payment.

87.	Form of nomination/cancellation	6 years from the date of payment of the certificate covered by the form or from the date of transfer to party other than a pledge.
88.	Inward Register of nomination/cancellation in respect of securities held in the safe custody of the Public Debt Office.	10 years.
89.	Deputy Managers/Accountant's Scroll Book for entering the forms of nomination/cancellation.	1 year from the date of last entry made in the register.
90.	Maturity Register	One year from the last date of maturity comprised therein.
91.	Deputy Manager's/Accountant's Register of Certificates received daily for safe custody (Form 'R').	10 years after maturity of the series of certificate after taking out a list of outstanding certificates.
92.	Applications for safe custody .	6 years after the date of withdrawal of the certificates.
93.	Cancelled Memorandum of deposit .	6 years from the date of withdrawal.
94.	Safe custody register . . .	10 years after maturity of the series provided all certificates entered therein have been released from safe custody.
95.	Index Cards in respect of Certificates held in the safe custody.	10 years from the date of cancellation".

[No. F. 2(9) NS/60.]

K. N. MEHTA, Secy.

Reserve Bank of India.
Central Office, Bombay.

CENTRAL BOARD OF REVENUE

INCOME-TAX

New Delhi, the 17th May 1961

S.O. 1154.—In exercise of the powers conferred by sub-section (2) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from the 29th April, 1961 (after noon) Shri S. A. L. Narayana Row, a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or Districts in the State of Bombay as specified below :—

1. Companies Circle III (All Section)
2. A-II Ward.
3. B-I Ward.
4. B-II Ward.
5. B-III Ward.
6. C-I Ward.
7. C-III Ward.
8. C-IV Ward.
9. D-I Ward.
10. D-II Ward.
11. "E" Ward.
12. "G" Ward.
13. Bombay Suburban District
14. Special Survey Circle II.
15. Special Survey Circle III.

16. Special Survey Circle IV.

17. Special Survey Circle V.

18. Evacuees Circle II.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax authority outside his jurisdictional area.

While performing the said functions the said Shri Narayana Row shall be designated as the Commissioner of Income-tax, Bombay City II with headquarters at Bombay.

Explanatory Note

Note :—The amendments have become necessary due to a change in the incumbent of Commissioner's post.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

[No. 25 (F. No. 55/1/61-IT).]

S.O. 1155.—In exercise of the powers conferred by sub-section (2) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922), and in partial modification of all previous notifications on the subject, the Central Board of Revenue hereby directs that with effect from the 22nd April, 1961 (afternoon), Shri P. C. Goyal, a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or Districts in the State of Assam and the Union Territory of Manipur and Tripura.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any income-tax authority outside his jurisdictional area.

While performing the said functions the said Shri Goyal shall be designated as the Commissioner of Income-tax, Assam, Manipur and Tripura with headquarters at Shillong.

Explanatory Note

Note :—The amendments have become necessary due to the change in the incumbent of the Commissioner's post.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

[No. 26 (F. No. 55/1/61-IT).]

D. V. JUNNARKAR, Under Secy.

CUSTOMS

New Delhi, the 27th May 1961

S.O. 1156.—In exercise of the powers conferred by section 130 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following further amendment in the rules regulating the transhipment of goods published with Bombay Government notification No. 6368, dated the 30th July, 1894, as amended from time to time; namely:—

In the said rules, after rule 2, the following rule shall be inserted, namely:—

"2-A. In case of transhipment of refrigerated cargo or stores, if the on carrying vessel is not in harbour, the cargo or stores may, on an

application made in each case to that effect by the steamer agents and on their executing a guarantee in the form annexed to this Notification be permitted by the Customs Collector, subject to such terms and conditions as he may prescribe, to be taken to town for storing in cold storage pending transhipment."

2. This rule shall come into force after the expiry of 15 days from the date of publication of this notification in the Gazette of India.

THE ANNEXURE

This deed of Guarantee made this the.....day of..... Between (1) ..... (hereinafter called 'the guarantors' which expression shall where the context so permits include their successors, legal representatives and assigns) of the one part and the President of India (hereinafter called the 'Government' which expression shall where the context so permits include his successors in office and assigns) of the other part.

WITNESSES as follows:—

In consideration of the Collector of Customs.....permitting us to remove from the vessel ..... into the town without payment of Customs duty and without production of the I.T.C. Licence, the goods described in the schedule hereto attached for storing them in cold storage at.....for subsequent shipment to.....by s.s.....expected on..... we hereby undertake:

(i) to show the packages for inspection, to the proper officer of Customs, at the time of landing thereof and also at the time of reshipment together with a copy of the schedule as delivered to the Customs Collector as afforded and stamped by him for purpose of identification and also to give an intimation to the Customs Collector of the reshipment,

(ii) to reship all the said goods without any damage or shortage within a reasonable time or within such extended time as may be permitted by the Customs Collector, and

(iii) to pay to the Customs Collector the full and proper duty leviable at the time of landing, fine, penalties and other charges that may be levied by the Collector of Customs on all or any of the goods which are not re-shipped or not accounted for to the satisfaction of the Customs Collector.

IN WITNESS WHEREOF (1) ..... (2) ..... (3) .....have signed this deed on the day month and year first written above.

WITNESSES:

1.

2.

[No. 59|F. No. 41|2|60-Cus.IV.]

S.O. 1157.—In exercise of the powers conferred by section 130 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following further amendments in the rules regulating the transhipment of goods published with its Notification No. 50-Customs, dated the 19th May, 1951, namely:—

In the said rules, after rule 2, the following rule shall be inserted, namely:—

"2-A. In case of transhipment of refrigerated cargo or stores, if the on carrying vessel is not in harbour, the cargo or stores may, on an application made in each case to that effect by the steamer agents and on their executing a guarantee in the form annexed to this notification be permitted by the Customs Collector, subject to such terms and conditions as he may prescribe, to be taken to town for storing in cold storage pending transhipment."

2. This rule shall come into force after the expiry of 15 days from the date of publication of this notification in the Gazette of India.

THE ANNEXURE

This deed of Guarantee made this the.....day of..... Between (1).....(hereinafter called 'the guarantors' which expression

shall where the context so permits include their successors, legal representatives and assigns) of the one part and the President of India (hereinafter called the 'Government' which expression shall where the context so permits include his successors in office and assigns) of the other part.

WITNESSES as follows:—

In consideration of the Collector of Customs.....permitting us to remove from the vessel.....into the town without payment of Customs duty and without production of the I.T.C. Licence the goods described in the schedule hereto attached for storing them in cold storage at..... for subsequent shipment to.....by s.s..... expected on.....we hereby undertake:

(i) to show the package for inspection, to the proper officer of Customs, at the time of landing thereof and also at the time of reshipment together with a copy of the schedule as delivered to the Customs Collector as afforded and stamped by him for purpose of identification and also to give an intimation to the Customs Collector of the reshipment.

(ii) to reship all the said goods without any damage or shortage within a reasonable time or within such extended time as may be permitted by the Customs Collector, and

(iii) to pay to the Customs Collector the full and proper duty leviable at the time of landing, fine, penalities and other charges that may be levied by the Collector of Customs on all or any of the goods which are not re-shipped or not accounted for the satisfaction of the Customs Collector.

IN WITNESS WHEREOF (1) ..... (2) ..... (3) .....have signed this deed on the day month and year first written above.

WITNESSES:
1.
2.

[No. 60/F. No. 41/2/60-Cus. IV.]

S. VENKATESAN, Secy.

OFFICE OF THE ASSTT. COLLECTOR OF CENTRAL EXCISE AND LAND CUSTOMS, GOA FRONTIER DIVISION, BELGAUM

NOTICES

Belgaum, the 15th May 1961

S.O. 1158.—Whereas it appears that the goods as mentioned in the undermentioned table seized in the vicinity of the Indo-Goa border, were imported by land from Goa (Portuguese possessions in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date and place of seizure	By whom detected	Description of goods	Quantity	Rules contravened
1	2	3	4	5	6
103/61	1-3-61. Marjaracha Sada.	S.R.P. Staff Special party Ch. No. 41.	(i) 11 bags of Betel nuts.	B. Mds. Sr. Ch. 6 20 8	Sec. 5(1) of the Land Customs Act and Government of India, Ministry of Commerce and Industry Import Control Order No. 17/55 dt. 7-12-55 issued under Sec. 3 and 4-A of the Imports and Exports Control Act 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1878.

2. Now, therefore, any person claiming the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with Section 167(8) and 168 of the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1) (c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII(b) 10-103/61.]

S.O. 1159.—Whereas it appears that the goods as mentioned in the undermentioned table seized in the vicinity of the Indo-Goa border, were about to be exported by land to Goa (Portuguese possessions in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date and place of seizure	By whom detected	Description of goods	Quantity	Rules contravened
1	2	3	4	5	6
97/61	23-11-60 In the jurisdiction of Chowkey No. 28.	S.R.P. Staff	(1) She buffaloes (2) Bullock white and brown coloured.	Two One	Sec. 5(1) of the L.C. Act, 1924 and Government of India, Ministry of Commerce & Industry Export Control Order No. 1/58 dt. 1-5-58 issued under Sec. 3 and 4-A of the Imports and Exports Control Act, 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1887.

2. Now, therefore, any person claiming the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with Section 167(8) and 168 of the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1)(c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII/(b)10-97/61.]

S.O. 1160.—Whereas it appears that the goods as mentioned in the under mentioned table seized in the vicinity of the Indo-Goa border, were imported

by land from Goa (Portuguese possessions in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date and place of seizure	By whom detected	Description of goods	Quantity	Rules contravened
1	2	3	4	5	6
100/61	26-1-1961 in a jungle near Mallemane village.	Sub-Insp. F.S. Mavingundi.	(1) One old gunny bag containing boxes of "Dragon Brand" Campher made in Hong Kong.	lbs. 26	Sec. 5 (1) of the L. C. Act, 1924 and Government of India, Ministry of Commerce & Industry Import Control Order No. 17/55 dt. 7-12-55 and issued under Sec. 3 & 4-A of the Imports and Exports Control Act, 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1878.
			(2) One old gunny bag containing 24 boxes of campher out of which 9 of 'Dragon Brand' and 15 of 'Dear Brand'.	24	

2. Now, therefore, any person claiming, the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with Section 167(8) and 168 or the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1) (c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII(b)10-100/61.]

S.O. 1161.—Whereas it appears that the goods as mentioned in the undermentioned table seized in the vicinity of the Indo-Goa border, were imported by land from Goa (Portuguese possession in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date & place of seizure	By whom detected	Description of goods	Quantity	Rules contravened
1	2	3	4	5	6
96/61	14-2-61 Dongerpal Jungle.	S.R.P. Staff Netarda.	(1) 14 bags of Betelnuts.	B.Mds. Sr. 12 18	Sec. 5 (1) of the L.C. Act, 1924 and Government of India, Ministry of Commerce and Industry Import Control Order No. 17/55 dated 7-12-55 issued under Sec. 3 and 4-A of the Imports and Exports Control Act, 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1878.

2. Now, therefore, any person claiming, the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with Section 167(8) and 168 of the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1) (c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII(b)10-96/61.]

S.O. 1162.—Whereas it appears that the goods as mentioned in the undermentioned table seized in the vicinity of the Indo-Goa border, were imported by land from Goa (Portuguese possession in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date & place of seizure	By whom detected	Description of goods	Quantity		Rules contravened
				B.Mds.	Srs.	
99/61	18-2-61 Manjarecha Sada.	S.R.P. Staff Special duty Maneri.	(1) 9 bags of Betelnuts.	6	25	Sec. 5(1) of the L. C. Act, 1924 and Government of India, Ministry of Commerce and Industry Import Control Order No. 17/55 dated 7-12-55 issued under Sec. 3 & 4-A of the Imports and Exports Control Act, 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1878.

2. Now, therefore, any person claiming, the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with Section 167(8) and 168 or the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1) (c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII(b)10-99/61.]

S.O. 1163.—Whereas it appears that the goods as mentioned in the undermentioned table seized in the vicinity of the Indo-Goa border, were imported

by land from Goa (Portuguese possessions in India) in contravention of the Rules and Notifications as mentioned against each.

S. No.	Date & place of seizure	By whom detected	Description of goods	Quantity	Rules contravened
102/61	13-2-61 Aros gavran Jangle.	S.R.P. Staff Kondura.	(1) Betelnuts in seven bags.	Mds. Sr. Ch. 5 10 8	Sec. 5(1) of the L.C. Act, 1924 and Government of India, Ministry of Commerce and Industry Import Control Order No. 17/55 dt. 7-12-55 issued under Sec. 3 & 4-A of the Imports and Exports Control Act, 1947 and further deemed to have been issued under Sec. 19 of the Sea Customs Act, 1878

2. Now, therefore, any person claiming the goods is hereby called upon to show cause to the Asstt. Collector of Central Excise and Land Customs, Goa Frontier Division, Belgaum why the above mentioned goods should not be confiscated under Section 5(3) of the Land Customs Act, 1924 read with section 167(8) and 168 of the Sea Customs Act, 1878, and why a penalty should not be imposed on him under Section 7(1) (c) of the Land Customs Act, 1924 read with Section 167(8) of the Sea Customs Act, 1878.

3. If such an owner fails to turn up to claim the above mentioned unclaimed goods or to show cause against the action proposed to be taken within 30 days from the date of publication of this notice in the Government of India Gazette, the goods in question will be treated as unclaimed and the case will be decided accordingly.

[No. VIII(b)10-102/61.]

H. R. JOKHI, Asstt. Collector.

CENTRAL EXCISE COLLECTORATE, ALLAHABAD

Allahabad, the 27th April, 1961.

S.O. 1164.—In exercise of the powers vested in me under Rule 5 of Central Excise Rules 1944 and in partial modification of the notifications issued earlier on the subject as given at the end below, I empower the Officers not below the rank as mentioned in column 2 of the Table below, to exercise within their respective jurisdictions the powers prescribed for Collector under the different rules in Sections C-1, E-III, E-V of Chapter V of the Central Excise Rules as mentioned against each in column 3 of the Table subject to the restrictions as indicated in column 4 thereof:—

Sl. No.	Designation of the Officers.	No. of rules	Restrictions.
1	2	3	4
1.	Asstt. Collector	92-A (3), 92-A (4), 92-C(2), 92-E (1), 92-E (ii), 92-E (iii), 92-E (iv), 96-I(2), 96-I (3), 96-I (4), 96-K (2) 96-M (i), 96-M (ii),96 -M(iii), 96-O(3), 96-O(4), 96-Q (2), 96-S(i) 96-S(ii), 96-S (ii), 96-S(ivi)	(i) Rules 96-I (4), 96-O(4) 92—A(4) Where delay in submission of ASP is more than 15 days.

1	2	3	4
			(ii) Rules 96-K(2), 96-Q(2) 96-C (2)
			Where delay in sub-mission of AR-6, AR-7 & AR-8 is more than (i) 2 days in the case of weekly applications and weekly deposits and (ii) 5 days in the case of monthly applications and monthly deposits.
			(iii) Rules 92-E (ii), 92-E (iv), 96-S (ii), 96-S (iv), 96—M (ii) and 96—M(iii)
Superintendents.	92-A (1), 92-A(2), 92-A(4), 92-C (2), 92-E (ii), 92-E (iv) 96-I (1), 96-I (4), 96-K (2), 96-M (ii), 96-M (iii), 96-O (1) 96-O (2), 96-O (4), 96-Q (2), 96-S (ii), 96-S (iv)		With in the normal limits of adjudicating powers. (iv) Rules 96-I (4), 96-O(4), 92-A(4) :
			Where delay in submission of ASP is *not more* than 15 days. (v) Rules 96-K(2), 96-Q (2), 92—C (2)
			Where delay in sub-mission of AR. 6, AR. 7 & AR. 8 is not more than :—(i) 2 days in the case of weekly applications and weekly deposits and (ii) 5 days in the case of monthly applications and monthly deposits.
			(vi) Rules, 92-E (ii), 92-E (iv), 96-M (ii), 96-M (iii), 96-S (ii) and 96-S (iv).
			Within the normal limit of adjudicating power.

The aforesaid orders are in partial modification of the following Notifications :—

(1) Notification No. 6/1960 dated the 9th December, 1960.
(2) ,, ,, 5/1960 ,, ,, 14th September, 1960.
(3) ,, ,, 1/1960 ,, ,, 24th April, 1960.

[No. 2/1961.]

S. C. MATHUR, Collector.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 20th May 1961

S.O. 1165.—In exercise of the powers conferred by sub-sections (1) and (3) of section 117 of the Trade and Merchandise Marks Act, 1958 (43 of 1958), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Commerce and Industry No. S.O. 17, dated the 29th December, 1959, namely:—

In the said notification for the words and figures "shall on and after the 30th June, 1961", the words and figures "shall on and after the 30th September, 1961" shall be substituted.

[No. 3(1)-TMP/61.]

TRADE AND MERCHANDISE MARKS

New Delhi, the 20th May 1961

S.O. 1166.—The following draft of an amendment to the Trade and Merchandise Marks Rules, 1959, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of section 127 and section 133 of the Trade and Merchandise Marks Act, 1958 (43 of 1958), is published as required by the said sub-section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 27th June, 1961. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

1. These rules may be called the Trade and Merchandise Marks (Amendment) Rules, 1961.

2. In the First Schedule to the Trade and Merchandise Marks Rules, 1959, after entry No. 72, the following entry shall be inserted, namely:—

"72A Cost of preparing photo copies of documents.	For full size ($6\frac{1}{2}'' \times 8\frac{1}{2}''$ or $6'' \times 10''$).....Rs. 5.00 for the first copy and Rs. 4.50 nP. for each additional copy thereof. For cabinet size ($4\frac{1}{2}'' \times 6\frac{1}{2}''$) Rs. 3.50 nP. for the first copy and Rs. 3.00 for each additional copy thereof."

[No. 2(1)-TMP/61.]

M. H. SIDDIQI, Under Secy.

COFFEE CONTROL

New Delhi, the 20th May 1961

S.O. 1167.—Shri M. P. Appu Menon, Secretary, Coffee Board, Bangalore, is granted earned leave for five days from the 11th April, 1961 to 15th April, 1961 (both days inclusive) with permission to suffix Sunday, the 16th April, 1961.

Shri Menon resumed duty as Secretary, Coffee Board, Bangalore, on the expiry of the leave granted to him.

[No. 9(36)Plant(B)/60.]

B. KRISHNAMURTHY, Under Secy.

ORDERS

New Delhi, the 16th May 1961

S.O. 1168/IDRA/18G/57/61.—In exercise of the powers conferred by section 18G of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the following Order further to amend the Cement Control Order, 1958, namely:—

1. This Order may be called the Cement Control (Ninth Amendment) Order, 1961.

2. In the Schedule to the Cement Control Order, 1958, for the entry against serial No. 1, the following entry shall be substituted, namely:—

Name of producer	Price per metric tonne
"1. M/s. Associated Cement Companies Limited, No. 121, Queen's Road, Bombay-1. ..	58·64 (58·94)"

[No. Cem-8(43)/60.]

New Delhi, the 19th May 1961

S.O. 1169/IDRA/18G/59/61.—In exercise of the powers conferred by section 18G of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the following Order further to amend the Cement Control Order, 1958, namely:—

1. This Order may be called the Cement Control (Tenth Amendment) Order, 1961.

2. In the Schedule to the Cement Control Order, 1958—

(1) for the entry against serial No 18, the following entry shall be substituted, namely:—

Name of producer	Price per metric tonne
"18. M/s. Panyam Cements & Mineral Industries Ltd., Betamacherla.	Rs. 74.99";

(2) at the end, the following note shall be inserted, namely:—

"Note.—The price specified against serial No. 18 above is effective from the 1st January, 1961."

[No. Cem-8(34)/60.]

S.O. 1170/IDRA/18G/58/61.—In exercise of the powers conferred by sub-section (1) of section 25 of the Industries (Development and Regulation) Act, 1951, (65 of 1951), the Central Government hereby directs that the powers exercisable by it under section 18G of the said Act, shall, in relation to the regulation and control of supply, distribution and price of cement in the State of Rajasthan, be exercisable also by the State Government of Rajasthan subject to the conditions—

(1) that the said powers shall be exercised by the State Government with the prior concurrence of the Central Government, and

(2) that no order made by the State Government in exercise of the powers so delegated shall have effect in so far as such order is repugnant to any order made by the Central Government under the said section 18G.

[No. Cem. 15(4)/61.]

M. L. GUPTA, Under Secy.

ORDER

New Delhi, the 17th May 1961

S.O. 1171/IDRA/6/19.—In exercise of the powers conferred by section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby appoints Shri S. S. Kumar, Chairman, Central Water & Power Commission, to be a member of the Development Council established by the Order of the Government of India in the Ministry of Commerce & Industry, No. S.O. 769, dated the 28th March, 1961, for the scheduled industries engaged in the manufacture or production of Industrial Machinery, till the 27th March, 1963 and directs that the following amendments shall be made in the said Order, namely :—

(a) In paragraph 1 of the said Order *For* entry No. 25 relating to Shri M. Hayath, the following entry shall be inserted, namely :—

"25. Shri S. S. Kumar,
Chairman,
Central Water & Power Commission,
Bikaner House,
New Delhi. Consumers."

(b) In paragraph 1 of the said Order after entry No. 24 relating to Shri B. S. Sindhu, the following entry shall be inserted, namely:—

"24A. Shri M. Hayath, Director (Technical) Heavy Electricals Private Ltd., 5, Parliament Street, New Delhi. — Technical Knowledge."

[No. 1(13) IA(IV)/60.]

J. S. BAKHSHI, Under Secy.

ORDER.

New Delhi, the 18th May 1961

S.O. 1172.—In exercise of the powers conferred by section 5 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), read with rules 3 and 4 of the Central Advisory Council (Procedural) Rules, 1952, the Central Government hereby appoints the following persons to be members of the Central Advisory Council for a period of two years from the date of this Order, in place of members whose term has expired by efflux of time or otherwise:—

Sl. No.	Name and address of the Member	Interests represented	Chairman/ Member
(1)	(2)	(3)	(4)
1.	Minister of Commerce & Industry	..	Chairman
2.	N. Stenhouse, Esq., Messrs Andrew Yule & Co. Ltd., 8, Clive Row, CALCUTTA-1.	"Owners"	Member
3.	Shri K. K. Birla, 8, India Exchange Place, CALCUTTA-1.	do.	do.
4.	L. Charat Ram, Shri Ram Associates Private Ltd., Bara Hindu Rao, P.B. No. 1185, DELHI	do.	do.
5.	Shri Lakshminat Singhania, 7, Council House Street, CALCUTTA	do.	do.
6.	Shri V. Podder, Works Director, Rohtas Industries Ltd., 11, Clive Row, CALCUTTA-1.	do.	do.
7.	Shri T. S. Krishna, M/s. T. V. Sundaram Iyengar & Sons, West Veli Street, Post Box No. 21, MADURAI	do.	do.
8.	Shri D. C. Kothari, Oriental Building, Armenian Street, MADRAS-1.	do.	do.
9.	Shri T. S. Narayanaswami, C/o The India Cements Ltd., 175/1, Mount Road, MADRAS-2.	do.	do.
10.	Shri Keshab Mahindra, Mahindra & Mahindra Ltd., Gateway Building, Appollo Bunder, BOMBAY-1.	do.	do.
11.	Shri K. C. Maitra, C/o Sankey Electrical Stampings Ltd., P.O. Box No. 121-A, BOMBAY.	do.	do.
12.	Shri C. L. Bajoria, Chairman, McLeod & Co., Mcleod House, Netaji Subhas Road, CALCUTTA	do.	do.
13.	Shri Avhijit Sen, Chairman, Sen Raleigh Industries of India, Mercantile Buildings, Lall Bazar, CALCUTTA-1	do.	do.
14.	J. R. Galloway, Esq., Union Carbide India Limited, 1 & 3 Brabourne Road, CALCUTTA-1.	do.	do.
15.	Shri J. R. D. Tata, M/s. Tata Industries Private Ltd., Bombay House, Fort, BOMBAY-1.	do.	do.
16.	Dr. Vikram A. Sarabhai, Chidambaram, AHMEDABAD-13.	do.	do.
17.	Shri Neville N. Wadia, Neville House, Ballard Estate, BOMBAY 1.	do.	do.
18.	Shri Arvind N. Mafatlal, Mafatlal House, Back Bay Reclamation, BOMBAY-1.	do.	do.
19.	Shri Ravi L. Kirloskar, Kirloskar Electric Co. Ltd., P.B. No. 1017, BANGALORE-3.	do.	do.

(1)	(2)	(3)	(4)
20.	Shri S. R. Vasabada, General Secretary, I.N.T.U.C., Gandhi Majoor Sevalaya, Bhadra, AHMEDABAD. . . .	"Employees"	Member
21.	Shri Bagaram Tulpule, General Secretary, Hind Mazdoor Sabha, Nagindas Chambers, 167, Frere Road, BOMBAY-1.	do.	do.
22.	Lala Karam Chand Thapar, President, Federation of Indian Chambers of Commerce & Industry, Federation House, NEW DELHI	"Consumers"	do.
23.	Pandit Hirday Nath Kunzru, M.P., 18, Ferozshah Road, NEW DELHI	do.	do.
24.	Shri P. R. Ramakrishnan, M.P., 38 Mount Road, MADRAS-6.	do.	do.
25.	Shri N. D. Sahukar, Godrej Boyce Manufacturing Co., Fort, BOMBAY-1.	"Producers"	do.
26.	Dr. A. Ramaswami Mudaliar, M.P., "India Steamship House" 21, Old Court House Street, CALCUTTA-1. . .	do.	do.

[No. 1(16)IA(II)(G)/60.]

S.O. 1173.—The tenure of appointment of the following members extends till the dates mentioned against their names and they will continue to be members of the Council till those dates:—

Name of Member	Date till which tenure extends
1. G. N. Neol-Tod, OBE., C/o M/s. Parry & Co. Ltd., Dare House, MADRAS.	20-8-61
2. D.C.B. Pilkington, OBE., M/s. Bird & Co. (P) Ltd., Chartered Bank Buildings, CALCUTTA.	1-5-62

[No. 1(16)IA(II)(G)/60-I.]

D. HEJMADI, Dy. Secy.

(Office of the Jt. Chief Controller of Imports & Exports)

ORDER

Bombay, the 24th April, 1961

S.O. 1174.—Whereas M/s. Prabhat Trade and Industries, 11, Gola Lane, Bombay-1 or any Bank of any other person have not come forward furnishing sufficient cause, against Notice No. 1|244|60|CDN. II, dated 24th/29th March, 1961, proposing to cancel licence No. E. 462393, dated 11th July, 1960 value at Rs. 500 for the import of Packing and Wrapping Paper from the Soft Currency Area except the Union of South and South West Africa granted to the said M/s. Prabhat Trade and Industries, 11, Gola Lane, Bombay-1, by the Jt. Chief Controller of Imports and Exports, Government of India, in the Ministry of Commerce and Industry, in exercise of the powers conferred by clause 9 of the Imports (Control) Order, 1955, hereby cancel the said licence No. E. 462393 date, 11th July, 1960 issued to the said M/s. Prabhat Trade and Industries, 11, Gola Lane, Bombay-1.

M/s. Prabhat Trade and Industries,

11, Gola Lane,

BOMBAY-1.

[No. 1|244|60|CDN. II.]

N. H. NAGARWALLA,
Dy. Chief Controller of Imports and Exports.

(Office of the Deputy Chief Controller of Imports & Exports)

(Central Licensing Area)

ORDER

New Delhi, the 26th April 1961

S.O. 1175.—Whereas M/s. Sant Singh Arjan Singh, Hanooman Street, Hathras or any bank or any other person have not come forward furnishing sufficient cause, against Notice No. DCCI|I(CLA)|I|61|872, dated 22nd March, 1961 proposing to cancel the licence Nos. D-441967|60|EI|CCI|D & E-441970|60|EI|CCI|D both dated 7th January, 1961, for the import of Chemicals N.O.S. for Rs. 6008 and for Borax for Rs. 10266 respectively from the Soft Currency Area, except South Africa and South West Africa granted to the said M/s. Sant Singh Arjan Singh, Hanooman Street, Hathras by the Deputy Chief Controller of Imports & Exports, Central Licensing Area, (B) Barracks, Janpath, New Delhi, Government of India, in the Ministry of Commerce and Industry, in exercise of the powers conferred by Clause 9 of the Import (Control) Order, 1955, hereby cancel the said licence Nos. E-441967|60|EI|CCI|D and E-441970|60|EI|CCI|D both dated 7th January, 1961, issued to the said M/s. Sant Singh Arjan Singh, Hanooman Street, Hathras.

[No. DCCI|I(CLA)|I|61.]

RAM MURTI SHARMA,
Dy. Chief Controller of Imports & Exports.

(Department of Company Law Administration)

New Delhi-1, the 19th May 1961

S.O. 1176.—The President has been pleased to terminate, before the completion of the one month's period of notice, the services of Shri Robi Goho, Official Liquidator, Calcutta with effect from 16th March, 1961, (forenoon) *vice* Shri H. K. Ganguli.

[No. PFG(95)-CLA/59.]

P. B. SAHARYA, Under Secy.

(Indian Standards Institution)

New Delhi, the 16th May 1961

S.O. 1177.—In pursuance of sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standards, particulars of which are given in the Schedule hereto annexed, have been established during the period 1st May 1961 to 15th May 1961.

THE SCHEDULE

Serial No.	No. and title of the Indian Standard established	No. and title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Brief Particulars
1	2	3	4
1	IS:405-1961 Specification for Lead Sheet (*Revised*)	IS: 405-1952 Specification for Lead Sheets for General Purposes	This standard covers the requirements for lead sheets for general and chemical purposes and of thickness from 0·5 to 16 mm (or of weight per unit area from 1·0 to 32·0 lb/ft. 2) (Price Re. 1·00)

1	2	3	4
2	IS: 1364-1960 Specification for Precision, and Turned Hexagonal Bolts (6 to 39 mm) with Nuts and Hexagonal Screws (6 to 39 mm)	..	This standard covers the requirements of precision, and turned hexagonal bolts (diameter 6 to 39 mm), with nuts and precision, and turned hexagonal screws diameter (6 to 39 mm) of coarse and fine pitches. (Price Rs. 2·00)
3	IS: 1518-1960 Method for Gauging of Petroleum and Liquid Petroleum Products	..	This standard prescribes methods for gauging of volume of petroleum and liquid petroleum products in tanks, ships and barges, tank cars and tank trucks, and pipe-lines. (Price Rs. 8·00)
4	IS: 1538-1960 Specification for Cast Iron Fittings for Pressure Pipes for Water, Gas and Sewage	..	This standard covers the requirements for cast iron fittings for pressure pipes of water, gas and sewage. (Price Rs. 7·50).
5	IS: 1612-1960 Specification for Iron Powder (Reduction Grade)	..	This standard prescribes the requirements and methods of sampling and test for iron powder (reduction grade) also known as cast iron grey powder. (Price Rs. 2·00)
6	IS: 1659-1960 Specification for Blockboards	..	This standard covers the essential requirements of commercial and decorative blockboards meant for interior and exterior uses. (Price Rs. 4·00)
7	IS: 1725-1960 Specification for soil-cement Blocks used in General Building Construction	..	This standard covers the requirements and tests for soil-cement blocks for use in general building construction. (Price Rs. 2·00)
8	IS: 1728-1960 Specification for Sheet Metal Rain-Water Pipes Up to 100 mm Nominal Size, Gutters, Fittings and Accessories	..	This standard lays down requirements regarding material, shape and dimensions, workmanship, finish, sampling and testing of sheet metal rain-water pipes, gutters, fittings, and accessories. (Rs. 3.00)
9	IS: 1734-1960 Methods of Test for Plywood	..	This standard covers the methods for carrying out the following tests on plywood: (a) Specific Gravity and Moisture Content (b) Resistance to Dry Heat (c) Fire Resistance (d) Glue Adhesion (e) Cyclic Tests (f) Mycological Test (g) pH Value (h) Tensile Strength (j) Compressive Strength (k) Static Bending Strength

1	2	3	4
			(m) Scarf Joint Strength (n) Panel Shear Strength (p) Plate Shear Strength. (Price Rs. 4·00)
10	IS: 1737-1960 Specification for Small Size Spring Buffers for Cotton Looms	..	The standard prescribes the requirements for spring buffers of small size, for use in overpick cotton looms. (Price Rs. 2·50)

Copies of these Indian Standards are avilable, for sale with the Indian Standards Institution 'Manak Bhavan', 9 Mathura Road, New Delhi-1, and also at its branch offices at (i) 232 Dr. Dadabhoy Naoroji Road, Bombay, (ii) Third Floor, 11 Sooterkin Street, Calcutta-13, and (iii) 2/21 First Line Beach, Madras-1.

[No. MD 13:2]

C. N. MODAWAL,

Deputy Director, (Marks).

MINISTRY OF FOOD AND AGRICULTURE

(Department of Agriculture)

New Delhi, the 16th May 1961

S.O. 1178.—In pursuance of sub-rule (2) of rule 11, clause (b) of sub-rule (2) of rule 14 and sub-rule (i) of rule 23, of the Central Civil Services (Classification, control and appeal) Rule, 1957, the President, hereby makes the following amendment in the Schedule, to the notification of the Government of India in the late Ministry of Agriculture No. SRO 634-A, dated the 28th February, 1957 namely:—

In Part I of the said schedule, under the heading "Delhi Zoological Park", for the letters and figures "Rs. 250 p.m." in column 1, the letters and figures "Rs. 300 p.m." shall be substituted.

[No. 5-13/59-FII/FD.]

RAJALAL GUPTA, Under Secy.

(Department of Agriculture)

New Delhi, the 16th May 1961

S.O. 1179.—In pursuance of sub-rule (2) of rule 11, clause (b) of sub-rule (2) of rule 14 and sub-rule (1) of rule 23 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following amendments in the notification of the Government of India in the late

Ministry of Agriculture No. S.R.O. 634-A, dated the 28th February, 1957, namely:—

In the Schedule to the said notification:—

(1) in Part I, under the heading 'Indian Agricultural Research Institute, New Delhi,' for the existing entries in columns 1 to 5, the following entries shall respectively be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"All posts.	Registrar.	Registrar.	All.	Director."

(2) in Part II, under the heading 'Indian Agricultural Research Institute, New Delhi,' for the existing entries in columns 1 to 5, the following entries shall respectively be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"All posts.	Registrar.	Registrar.	All.	Director."

[No. 4-72/60-Instt.I.]

R. M. L. VAISH, Under Secy.

(Department of Agriculture)

New Delhi, the 17th May 1961

S.O. 1180.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the General Central Service Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment Rules, 1959 published with the notification of the Government of India in the Ministry of Food and Agriculture (Department of Agriculture) No. S.O. 325, dated the 19th January, 1960, namely:—

1. These rules may be called the General Central Service Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment (Amendment) Rules, 1961.

2. For rule 5 of the General Central Service Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment Rules, 1959 (hereinafter referred to as the said rules), the following rule shall be substituted, namely:—

"5. *Disqualification.*—(a) No person, who has more than one wife living or who having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the lifetime of such spouse, shall be eligible for appointment to service; and

(b) no woman, whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service:

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

3. In the Schedule to the said rules,

(i) In item 2, for the existing entry under column 1, the entry 'Operational Manager (Mechanical)' shall be substituted,

(ii) After item 2, and the entries relating thereto, the items and entries shown in the schedule hereto shall be inserted.

SCHEDULE

Recruitment Rules for Class I and Class II Gazetted posts in the Central Mechanised farm Suratgarh, in Ministry of Food and Agriculture (Deptt. of Agriculture)

Name of post	No. of posts	Classification	Scale of Pay	Whether selection post or non-selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of rectt. whether by direct rectt. or by promotion or transfer and percentage of the vacancies to be filled by various methods	In case of rectt. by promotion/ transfer, grades from which promotion to be made	If a D.P.C. exists what is its composition	Circumstances in which U.P.S.C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
2A. Operational Manager (Agricultural).	One.	General Central Service, Class I.	Rs. 1100—50—1400.	Not applicable.	Below 45 years (Relaxable for Government Servant).	*Essential* (i) Degree in Agriculture of a recognised University. (ii) About ten years' practical experience in mechanised farming in a big farm of repute. (iii) Should be conversant with planning of cropping programmes. Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.	Not applicable.	Two years.	Direct recruitment.	Not applicable.	Not applicable.	As required under the rules.

				Desirable (*i*) Experience in afforestation and soil conservation methods in arid regions and in horticultural work. (*ii*) Experience in the management of cattle breeding and poultry farms.						
2B .Farm superintendent	One	Do.	Rs. 400—400—450—30—600—35—670—EB—35—950.	Do.	Between 35 and 45 years. (Relaxable for Government Servants).	*Essential* (*i*) Degree in Agriculture of a recognised University. (*ii*) About five years' practical experience in mechanised farming or big farm of repute. Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.	Do.	Do.	Do.	Do.	Do.	Do.

[No. 8-37/60-FR.1349.]

V. BALASUBRAMANIAN, Under Secy.

MINISTRY OF HEALTH

New Delhi, the 19th May 1961

S.O. 1181.—The Government of the State of Rajasthan having nominated in exercise of the powers conferred by clause (h) of, and the proviso to, section 3 of the Pharmacy Act, 1948 (8 of 1948), Dr. P. C. Dandiya, Reader in Pharmacology, S.M.S. Medical College, Jaipur and Dr. B. M. Mittal, Reader in Pharmacy, Birla College, Pilani, as members representing that State in the Pharmacy Council of India, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Health No. F. 7-23/59-D, dated the 21st December, 1959, namely:—

In the said notification:—

(1) under the heading "V. Elected by the State Pharmacy Councils under clause (g)", after the entry at serial No. 10, the following shall be inserted, namely:—

"11. Dr. P. C. Dandiya, M.Pharm., Ph.D.,
Reader in Pharmacology,
S.M.S. Medical College,
JAIPUR. (Rajasthan)";

(2) under the heading "VI. Members nominated by State Governments under clause (h)", after the entry at serial No. 13, the following shall be inserted, namely:—

"14. Dr. B. M. Mittal, M.Pharm., Ph.D.,
Reader in Pharmacy,
Birla College,
PILANI. (Rajasthan)".

[No. F. 7-23/59-D.]

A. P. MATHUR, Under Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS

(Department of Transport)

(Transport Wing)

CORRIGENDUM

PORTS

New Delhi, the 20th May 1961

S.O. 1182.—In this Department notification No. S.O. 828, dated the 7th April 1961, *for* the name "Shri M. Das" *read* "Shri M. R. Das".

[No. F. 9-PG(21)/61.]

M. V. NILAKANTA AYYAR, Under Secy.

MINISTRY OF SCIENTIFIC RESEARCH AND CULTURAL AFFAIRS

New Delhi, the 20th May 1961

S.O. 1183.—Whereas it appears to the Central Government that the properties of the Babu Shyam Singh and Brij Kishore Tandan Smimming Competition Endowment Trust, Benares now vested in the Treasurer of Charitable Endowments for India should be vested in the Treasurer of Charitable Endowments for the State of Uttar Pradesh:

Now, therefore, in exercise of the powers conferred by section 12 of the Charitable Endowments Act, 1890 (6 of 1890), the Central Government hereby directs that the properties of the said Trust shall be vested in the said Treasurer of Charitable Endowments for the State of Uttar Pradesh.

[No. F. 12-2/60-C.1.]

S. J. NARSIAN,
Assistant Educational Adviser.

MINISTRY OF STEEL, MINES & FUEL

(Department of Mines and Fuel)

New Delhi, the 26th May 1961

S.O. 1183-A.—In exercise of the powers conferred by sub-section (2) of section 17 of the Mines and Minerals (Regulation and Development) Act, 1957 (67 of 1957), it is hereby notified that the Central Government will undertake mining operations for manganese in the areas specified below :—

District	Taluk	Village	Khasra No.	Total Area
Nagpur	Ramtek	Kandri	Details attached in Schedule 'A'	205·26
,,	,,	Munsar	,,	6·30
,,	,,	Satuk	269	21·45
,,	,,	Beldongri	Details attached in Schedule 'B'	58·08
,,	,,	Lohdongri	Details attached in Schedule 'C'	107·93
,,	Saoner	Khapa, Gumgaon Rajna Tigal	Details attached in Schedule 'D'	120·085
,,	Saoner	Ramdongri	70/1	93·22
			80/1	5·35
			1	14·25
				112·82
,,	Ramtek	Chargaon Khairi Kandri Munsar Parsoda	Details attached in Schedule 'E'	262·89

SCHEDULE 'A'

Cadastral Survey Numbers of fields where only part of village is included.				Area in acres	
(1)				(2)	
Village—KANDRI					
Part of	Khasra	No.	151 (one hundred & fifty one)	9·54	Nine decimal five four.
Whole	,,	,,	152 (one hundred & fifty two)	4·66	Four decimal six six.
,,	,,	,,	154 (one hundred & fifty four)	1·85	One decimal eight five.
,,	,,	,,	155 (one hundred & fifty five)	15·53	Fifteen decimal five three.
,,	,,	,,	156 (one hundred & fifty six)	9·46	Nine decimal four six.
,,	,,	,,	157 (one hundred & fifty seven)	3·70	Three decimal seven cipher.
,,	,,	,,	158 (one hundred & fifty eight)	2·61	Two decimal six one.
,,	,,	,,	159 (one hundred & fifty nine)	1·77	One decimal seven seven.
,,	,,	,,	160 (one hundred & sixty)	2·57	Two decimal five seven.
,,	,,	,,	161 (one hundred & sixty one)	11·73	Eleven decimal seven three.
,,	,,	,,	162 (one hundred & sixty two)	5·42	Five decimal four two.
,,	,,	,,	163 (one hundred & sixty three)	3·82	Three decimal eight two.
,,	,,	,,	164 (one hundred & sixty four)	0·14	Cipher decimal one four.
,,	,,	,,	165 (one hundred & sixty five)	0·09	Cipher decimal cipher nine.
,,	,,	,,	166 (one hundred & sixty six)	2·60	Two decimal six cipher.
,,	,,	,,	167 (one hundred & sixty seven)	51·12	Fifty one decimal one two.
Part	,,	,,	168 (one hundred & sixty eight)	4·72	Four decimal seven two.
,,	,,	,,	169 (one hundred & sixty nine)	15·12	Fifteen decimal one two.
,,	,,	,,	176 (one hundred & seventy six)	6·14	Six decimal one four.
Whole	,,	,,	179 (one hundred & seventy nine)	9·44	Nine decimal four four.
,,	,,	,,	180 (one hundred & eighty)	2·89	Two decimal eight nine.
,,	,,	,,	181 (one hundred & eighty one)	2·58	Two decimal five eight.
,,	,,	,,	183 (one hundred & eighty three)	0·44	Cipher decimal four four.
,,	,,	,,	184 (one hundred & eighty four)	1·08	One decimal cipher eight.
Part	,,	,,	185 (one hundred & eighty five)	6·47	Six decimal four seven.
,,	,,	,,	187 (one hundred & eighty seven)	7·29	Seven decimal two nine.
Whole	,,	,,	190 (one hundred & ninety)	0·70	Cipher decimal seven cipher.
,,	,,	,,	192 (one hundred & ninety two)	0·17	Cipher decimal one seven.
,,	,,	,,	193 (one hundred & ninety three)	0·37	Cipher decimal three seven.

1			2	
Whole of Khasra No.		194 (one hundred & ninety-four)	0·60	Cipher decimal six cipher.
,,	,,	,, 195 (one hundred & ninety-five)	1·14	One decimal one four.
,,	,,	,, 196 (one hundred & ninety-six)	1·12	One decimal one two.
,,	,,	,, 197 (one hundred & ninety-seven)	7·16	Seven decimal one six.
,,	,,	,, 198 (one hundred & ninety-eight)	5·80	Five decimal eight cipher.
,,	,,	,, 199 (one hundred & ninety-nine)	3·56	Three decimal five six.
,,	,,	,, 182 (one hundred & eighty-two)	0·06	Cipher decimal cipher six.
Part	,,	,, 186 (one hundred & eighty-six)	0·88	Cipher decimal eight eight.
Whole	,,	,, 191 (one hundred & ninety-one)	0·20	Cipher decimal two cipher.
Total area of the concession		.	205·26	Two hundred & five decimal two six acres.

SCHEDULE 'B'

Cadastral Survey Numbers of Fields where only part of village is included	Area in acres	
Monza—BELDONGRI		
Part of Khasra No. 25 (twenty-five) . . .	10·46	Ten decimal four six.
Part of Khasra No. 60 (sixty) . . .	1·80	One decimal eight cipher.
Whole of Khasra No. 61 (sixty-one) . . .	1·69	One decimal six nine.
Whole of Khasra No. 62 (sixty-two) . . .	0·90	Cipher decimal nine cipher.
Whole of Khasra No. 63 (sixty-three) . .	1·18	One decimal one eight.
Whole of Khasra No. 64 (sixty-four) . . .	2·00	Two decimal cipher cipher.
Whole of Khasra No. 65 (sixty-five) . . .	1·00	One decimal cipher cipher.
Part of Khasra No. 66 (sixty-six) . . .	14·48	Fourteen decimal four eight.
Whole of Khasra No. 67 (sixty-seven) . .	18·35	Eighteen decimal three five.
Whole of Khasra No. 68 (sixty-eight) . .	5·30	Five decimal three cipher.
Whole of Khasra No. 69 (sixty-nine) . . .	0·70	Cipher decimal seven cipher.
Part of Khasra No. 70 (seventy) . . .	0·22	Cipher decimal two two.
Total area of concession 58·08		Fifty eight decimal cipher eight acres.

SCHEDULE 'C'

Cadastral Survey Numbers of fields where only part of village is included.	Area in acres	
Village.—LOHDONGRI		
Part of Khasra No. 27 (twenty-seven) . . .	0·01	Cipher decimal cipher one.
Part of Khasra No. 30 (thirty).	6·16	Six decimal one six
Part of Khasra No. 35 (thirty-five) . . .	1·20	One decimal two cipher.
Whole of Khasra No. 37 (thirty-seven) . .	1·16	One decimal one six.
Whole of Khasra No. 38 (thirty-eight) . .	1·22	One decimal two two.
Part of Khasra No. 39 (thirty-nine) . . .	4·30	Four decimal three cipher.
Part of Khasra No. 41 (forty-one) . . .	3·32	Three decimal three two.
Whole of Khasra No. 42 (forty-two) . . .	1·10	One decimal one cipher.
Part of Khasra No. 43 (forty-three) . . .	4·78	Four decimal seven eight.
Part of Khasra No. 45 (forty-five) . . .	0·54	Cipher decimal five four.
Whole of Khasra No. 46 (forty-six) . . .	10·04	Ten decimal cipher four.
Part of Khasra No. 47 (forty-seven) . .	1·50	One decimal five cipher.
Whole of Khasra No. 48 (forty-eight) . .	3·71	Three decimal seven one.
Part of Khasra No. 49 (forty-nine) . . .	14·80	Fourteen decimal eight cipher.
Part of Khasra No. 65 (sixty-five) . . .	2·31	Two decimal three one.
Part of Khasra No. 90 (ninety)	3·70	Three decimal seven cipher.
Part of Khasra No. 92 (ninety-two) . . .	5·52	Five decimal five two.
Part of Khasra No. 93 (ninety three) . . .	2·82	Two decimal eight two.
Part of Khasra No. 94 (ninety four) . .	2·64	Two decimal six four.
Part of Khasra No. 98 (ninety eight) . .	1·50	One decimal five cipher.
Part of Khasra No. 99 (ninety nine) . . .	0·60	Cipher decimal six cipher.
Part of Khasra No. 101 (one hundred & one) .	7·00	Seven decimal cipher cipher.
Part of Khasra No. 102 (one hundred & two) .	5·40	Five decimal four cipher.
Whole of Khasra No. 103 (one hundred & three)	0·26	Cipher decimal two six.
Whole of Khasra No. 104 (one hundred & four)	0·18	Cipher decimal one eight.
Part of Khasra No. 105 (one hundred & five) .	22·00	Twenty-two decimal cipher cipher.
Part of Khasra No. 108 (one hundred & eight) .	0·16	Cipher decimal one six.
Total area of the concession . .	107·93	One hundred and seven decimal nine three acres.

SCHEDULE 'D'

Cadastral Survey Nos. of fields where only part of village is included (2)	Area in Acres (1)	
Mauza—GUMGAON		
Whole of Khasra No. 1 (one)	4·67	Four decimal six seven.
Part of Khasra No. 2 (two)	5·00	Five decimal cipher cipher.
Whole of Khasra No. 8 (Eight)	0·81	Cipher decimal eight one.
Part of Khasra No. 9 (Nine)	4·36	Four decimal three six.
Part of Khasra No. 10 (ten)	0·61	Cipher decimal six one.
Part of Khasra No. 11 (eleven)	3·60	Three decimal six cipher.
Whole of Khasra No. 12 (twelve)	0·16	Cipher decimal one six.
Whole of Khasra No. 13 (thirteen)	1·30	One decimal three cipher.
Whole of Khasra No. 14 (fourteen)	2·66	Two decimal six six.
Whole of Khasra No. 15 (fifteen)	1·96	One decimal nine six.
Whole of Khasra No. 16 (sixteen)	2·76	Two decimal seven six.
Whole of Khasra No. 17 (seventeen)	5·42	Five decimal four two.
Whole of Khasra No. 18 (eighteen)	4·54	Four decimal five four.
Whole of Khasra No. 19 (nineteen)	0·16	Cipher decimal one six.
Whole of Khasra No. 20 (twenty)	13·23	Thirteen decimal two three.
Part of Khasra No. 21 (twenty-one)	1·95	One decimal nine five.
Part of Khasra No. 22 (twenty-two)	0·18	Cipher decimal one eight.
Part of Khasra No. 28 (twenty-eight)	0·18	Cipher decimal one eight.
Part of Khasra No. 29 (twenty-nine)	0·18	Cipher decimal one eight.
Total for Gumgaon	53·73	Fifty-three decimal seven three acres.
Mouza—KHAPA		
Part of Khasra No. 136 (one hundred & thirty Six)	3·48	Three decimal four eight.
Part of Khasra No. 137 (one hundred & thirty Seven)	5·85	Five decimal eight five.
Whole of Khasra No. 138 (one hundred & thirty eight)	8·35	Eight decimal three five.
Whole of Khasra No. 140 (one hundred & forty)	0·36	Cipher decimal three six.
Part of Khasra No. 141 (one hundred & forty one)	1·67	One decimal six seven.
Part of Khasra No. 211 (two hundred & eleven)	9·09	Nine decimal cipher nine.
Part of Khasra No. 212 (two hundred and twelve)	3·16	Three decimal one six.
Part of Khasra No. 213 (two hundred & thirteen)	0·525	Cipher decimal five two five.
Whole of Khasra No. 214 (two hundred & fourteen)	0·30	Cipher decimal three cipher.
Whole of Khasra No. 215 (two hundred & fifteen)	8·46	Eight decimal four six.
Whole of Khasra No. 216 (two hundred & sixteen)	4·24	Four decimal two four.
Whole of Khasra No. 217 (two hundred & seventeen)	5·17	Five decimal one seven.
Total for Khapa	50·655	Fifty decimal six five five acres.
Mouza—TIGAI		
Part of Khasra No. 26 (twenty six)	1·37	One decimal three seven.
Total for Tigai	1·37	One decimal three seven acres.
Mouza—RAJNA		
Part of Khasra No. 20 (Twenty)	11·22	Eleven decimal two two.
Whole of Khasra No. 21 (Twenty one)	0·13	Cipher decimal one three.

(1)		(2)
Part of Khasra No. 22 (twenty-two)	2·80	Two decimal eight cipher.
Part of Khasra No. 25 (twenty-five)	0·18	Cipher decimal one eight.
TOTAL FOR RAJNA	14·33	Fourteen decimal three three acres.
TOTAL AREA OF THE CONCESSION	120·085	One hundred and twenty decimal cipher eight five acres.

SCHEDULE 'E'

Cadastral Survey Nos. of fields where only part of village is included	Area in acres	
Mouza—CHARGAON		
Part of Khasra No. 6 (six)	98·01	Ninety-eight decimal cipher one.
Part of Khasra No. 7. (seven)	1·22	One decimal two two.
Part of Khasra No. 102 (one hundred & two)	1·47	One decimal four seven.
Part of Khasra No. 105 (one hundred & five)	2.09	Two decimal cipher nine.
Part of Khasra No. 106 (one hundred & six)	20·27	Twenty decimal two seven.
Whole of Khasra No. 108 (one hundred & eight)	2·18	Two decimal one eight.
Whole of Khasra No. 110 (one hundred & ten)	3·29	Three decimal two nine.
Whole of Khasra No. 111 (one hundred & eleven)	1·19	One decimal one nine.
Whole of Khasra No. 112 (one hundred & twelve)	2·07	Two decimal cipher seven.
Part of Khasra No. 115 (one hundred & fifteen)	1·10	One decimal one cipher.
Part of Khasra No. 116 (one hundred & sixteen)	2·43	Two decimal four three.
Total for Chargaon	135·32	
Mouza—KHAIRI		
Part of Khasra No. 1 (one)	31·24	Thirty-one decimal two four.
Part of Khasra No. 17 (seventeen)	6·40	Six decimal four cipher.
Part of Khasra No. 19 (nineteen)	5·54	Five decimal five four.
Part of Khasra No. 20 (twenty)	0·92	Cipher decimal nine two.
Total for Khairi	44·10	
Mouza—MUNSAR		
Whole of Khasra No. 11 (eleven)	3·68	Three decimal six eight.
Whole of Khasra No. 12 (twelve)	45·72	Forty-five decimal seven two.
Whole of Khasra No. 13 (thirteen)	0·77	Cipher decimal seven seven.
Whole of Khasra No. 16 (sixteen)	1·78	One decimal seven eight.
Whole of Khasra No. 17 (seventeen)	0·30	Cipher decimal three cipher.
Whole of Khasra No. 18 (eighteen)	0·74	Cipher decimal seven four.
Whole of Khasra No. 19 (nineteen)	0·28	Cipher decimal two eight.
Whole of Khasra No. 20 (twenty)	3·46	Three decimal four six.
Total for Munsar	56·73	
Mouza—PARSODA		
Part of Khasra No. 6 (six).	0·74	Cipher decimal seven four.
Part of Khasra No. 7 (seven).	2·20	Two decimal two cipher.
Part of Khasra No. 30 (thirty).	1·30	One decimal three cipher.
Whole of Khasra No. 31 (thirty-one).	3.81	Three decimal eight one.
Part of Khasra No. 32 (thirty-two).	0·56	Cipher decimal five six.
Part of Khasra No. 35 (thirty-five).	0·48	Cipher decimal four eight.
Part of Khasra No. 36 (thirty-six).	0·01	Cipher decimal cipher one.
Whole of Khasra No. 71 (seventy-one).	7·92	Seven decimal nine two.
Part of Khasra No. 72 (seventy-two).	8·28	Eight decimal two eight.
Total for Parsoda	25·74	
Mouza—KANDARI		
Whole of Khasra No. 294 (two hundred and ninety-four)	1·00	One decimal cipher cipher.
Total for Kandri	1·00	
TOTAL AREA OF THE CONCESSION	262·89	Two hundred & sixty-two decimal eight nine acres.

[No. MII-162(250/60.]
B. N. RAMAN, Dy. Secy.

MINISTRY OF WORKS, HOUSING AND SUPPLY

New Delhi, the 18th May 1961

S.O. 1184.—In exercise of the powers conferred by section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958, (32 of 1958), the Central Government hereby appoints the officer mentioned in column 1 of the table below, being gazetted officer of Government, to be estate officer for the purposes of the said Act who shall exercise the powers conferred, and perform the duties imposed, on estate officers by or under the Act within the local limits of his jurisdiction in respect of the public premises specified in the corresponding entries in column 2 of the said table.

THE TABLE

Designation of officers	Categories of Public Premises and local limits of Jurisdiction
1	2
The Principal, Staff College Baroda	Premises under his administrative control.

[No. 14/3/60-Acc.]

R. C. MEHRA, Under Secy.

MINISTRY OF REHABILITATION

New Delhi, the 20th May 1961

S.O. 1185.—Whereas the Central Government is of opinion that it is necessary to acquire the evacuee properties specified in the Schedule hereto annexed in the State of Andhra Pradesh for a public purpose connected with the relief and rehabilitation of displaced persons including payment of Compensation to such persons.

Now, therefore, in exercise of the powers conferred by Section 12 of the Displaced Persons (Compensation & Rehabilitation) Act 1954 (44 of 1954), it is notified that the Central Government has decided to acquire and hereby acquires, the evacuee properties specified in the Schedule hereto annexed.

SCHEDULE

S. No.	Particulars of evacuee property	Name of the town & location in which property is situated	Name of evacuee
1.	2	3	4
1.	F-9-121 and F-9-47 (OLD) 11-5-121 and 11-5-47 (OLD) known as Golden Lodge.	Red Hills, Hyderabad.	Fiazuddin Khan S/o Mohamed Najmuddin Khan.
2.	House bearing No. 93 Block 4 .	Dabhirpura, Hyderabad.	Mohammed Waliuddin.
3.	House bearing No. 94 Block 4 .	Do.	Do.
4.	House at Andole Taluk . .	Andole Taluk, Dist. Medak	Mohd. Waliuddin.

[No. F.1(1216)58/Comp.III/Prop.]

S.O. 1186.—Whereas the Central Government is of opinion that it is necessary to acquire the evacuee properties specified in the schedule hereto annexed in the State of Uttar Pradesh, for a public purpose being a purpose connected with the relief and rehabilitation of displaced persons, including payment of compensation to such persons;

Now, therefore, in exercise of the powers conferred by Section 12 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), it is notified that the Central Government has decided to acquire, and hereby acquires, the evacuee properties specified in the schedule hereto annexed.

THE SCHEDULE

Sl. No.	Particulars of the evacuee propetties	Name of the town and locality/village in which the property is situated	Name of the evacuee
	District Meerut		
	URBAN		
1.	House number 258	Ghosi Mohalla, Cantonment Meerut	Sri Abdul Rehman son of Maula Bux.
2.	,, 301 (portion)	Mahshai Khan Mohalla, Meerut city.	Sri Mehmud Ali.
3.	,, 22 (portion)	Ordinance Row Mohalla, Meerut city.	Srimati V.A. Newton.
4.	,, 113	Maqbra Abu Mohalla, Meerut city.	Sri Abdullah son of Khuda Bux.
5.	,, 168	Shahpirgate, Mohalla Meerut city.	Sri Gaffar son of Allah Mehar.
6.	,, 36 to 38, (Malba only).	Purwa Ahmednagar, Meerut city.	Sri Abdul Rashid.
	District Dehradun		
1.	Half of the Park Estate containing the Olog House measuring about 245·60 Acres with standing forest on the same.	Mussoorie.	Sri Khrshid Berry.
2.	Silla Cottage with 71·80 Acres of land and standing forest.	Do.	Do.
3.	Clover and Kachir Lodge with 165 acres of land and standing forest.	Do.	Do.

[No. F. 1(1217)58/Comp.III/Prop.]

KANWAR BAHADUR,

Settlement Commissioner (A) & *Ex-officio* Dy. Secy.

MINISTRY OF LABOUR AND EMPLOYMENT

New Delhi, the 17th May 1961

S.O. 1187.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Bombay in the industrial dispute between the employers in relation to M/s. Tulsidas Khimji, Clearing and Forwarding Agents, Bombay and their workmen.

IN THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL, BOMBAY

REFERENCE (CGIT) No. 4 OF 1960

Employers in relation to Messrs Tulsidas Khimji, Clearing and Forwarding Agents, Bombay.

AND

their workmen

Bombay, the 10th May 1961

PRESENT:

Shri Salim M. Merchant, Presiding Officer.

APPEARANCES:

For the employers.—Counsel Shri S. D. Vimadalal with Shri M. A. Gagrat, Advocate instructed by Shri Dimant Malvi, Solicitor of Messrs. Amarchand Mangaldas and Malvi Ranchhodas and Co., Solicitors.

For the workmen.—Shri Sachidanand Karkal, Advocate, instructed by Shri S. R. Kulkarni, Secretary, Transport and Dock Workers' Union, Bombay.

STATE: Maharashtra.

INDUSTRY: Clearing and Forwarding, Godowns etc.

AWARD

The Government of India by Ministry of Labour and Employment Order No. LRIV-28(47)/59 dated 18th January, 1960, made in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (Act 14 of 1947), was pleased to refer to me for adjudication the industrial dispute between the parties above named regarding the matters specified in the following schedule to the said order about the quantum of bonus payable to the workmen for the year ended 31st October, 1958.

SCHEDULE

"Quantum of bonus payable to workmen for the year ended 31st October, 1958".

2. Along with the order of reference the Government forwarded to the parties concerned and to this Tribunal a copy of a letter dated 21st August, 1959, from the Transport and Dock Workers' Union, Bombay, addressed to the Regional Labour Commissioner (Central) Bombay, being the statement of demands submitted by the union to the Conciliator evidently as required by Rule 10B of the Industrial Disputes (Central) Rules, 1957.

3. Upon the usual notices being issued, M/s. Tulsidas Khimji (hereinafter referred to as the company) filed its written statement dated 15th February, 1960, and after a preliminary hearing, by consent time was given to the Transport and Dock Workers' Union, Bombay, (hereinafter referred to as the union) to file a detailed statement of claim which it filed on 25th June, 1960, and after a copy of the same was served by the union on the management, it filed its rejoinder dated 25th July, 1960.

4. The company in its statement of 15th February, 1960, had raised a preliminary legal objection that the Central Government was not the appropriate Government under section 2(a) of the Industrial Disputes Act, 1947 for the purposes of this dispute and reference. The grounds urged in support in its written statement are that this company carries on the business of (1) clearing and forwarding agents, (2) godown keepers, (3) insurance agents and (4) cotton supervisors and controllers. For these businesses the company has four different departments namely (1) the clearing and shipping department (2) the insurance department (3) the godown department and (4) the cotton supervising and controlling department. The company's contention is that none of these businesses pertains to any controlled industry, banking or insurance company, mine, oil field or a major port, and therefore the Central Government was not the appropriate Government and had no jurisdiction or authority under section 7A read with clause (d) of sub-section (1) of section 10 and para 1 of clause (a) of section 2 of the Industrial Disputes Act, 1947, to constitute an Industrial Tribunal and to refer to such Tribunal this dispute for adjudication. Issues Nos. 1 and 2 of the

issues settled in this reference on 27th August,, 1960, deal with this objection and are as follows:—

1. "Whether the Government of India is the appropriate Government under the Industrial Disputes Act for the purposes of this reference?

2. Whether the dispute as referred by the Government of India is a valid reference and whether the Tribunal has jurisdiction to adjudicate on this dispute?"

5. I may state that the same objection had been raised by the company in an earlier industrial dispute (Reference CGIT No. 7 of 1959) between this company and its employees, which dispute was heard by my learned predecessor Shri F. Jeejeebhoy. That dispute related to the retrenchment of 14 workmen from the company's clearing and forwarding department and godown department. By his award dated 31st August, 1959, Shri Jeejeebhoy rejected this contention of the company and thereupon the company filed an application in the High Court of Bombay under Articles 226 and 227 of the Constitution of India (being Special Civil Application No. 1342 of 1959—Messrs. Tulsidas Khimji a partnership firm *versus* Shri F. Jeejeebhoy of Bombay and others). A copy of the judgment of the Division Bench of the High Court of Bombay (Coram: S. T. Desai and V. S. Desai JJ) dated 14th April, 1960, in that application has been filed before me from which I find that their Lordships rejected the contention of the company with regard to the retrenchment of the 14 workmen from the clearing and forwarding department and the godown department and held that the Central Government was the appropriate Government under section 2(a) of the Industrial Disputes Act, 1947 as the activities of those departments of this company were concerning a major port. Their Lordships observed:

"Since the dispute raised is with regard to the retrenchment in the Clearing and Forwarding Department and the Godown Department, the activities of which, as we have seen, can be said to be concerning a major port, it would come within the scope of section 2(a). The Central Government therefore had authority to make the Reference and the Central Government Industrial Tribunal had jurisdiction to deal with it."

5A. In respect of the remaining two departments *viz.*, the Insurance department and the cotton control department, as the insurance department's business pertains to insurance it would be covered by the definition of section 2(1)(a) of the Industrial Disputes Act and the Central Government is the appropriate Government in respect thereof. With regard to the cotton control department, Shri F. Jeejeebhoy in his award in an earlier dispute regarding bonus for the year ended 31st October, 1957, in Reference No. CGIT-2 of 1958, held that the activities of all the departments of this firm, except the cotton control department, pertain to a major port. With regard to the bonus for the workmen the learned Tribunal observed:—

"I have no doubt that for ascertaining the profits of the partnership for the year, the figures of all the departments must be taken into consideration, for it cannot be said that there is in respect of any one of the departments concerned anything in the nature of extraneous income."

"It may be true that the departments are kept separate, but the partnership is a single entity consisting of 6 partners, and the work of all the departments is integrated at the level of accounts and at higher managerial policy and control. I hold that the persons claiming bonus before me are the employees including clerks of all the departments except that of the cotton control work. But in determining the quantum available for bonus I must calculate on the basis that all the workmen would have to be paid bonus, and that is what the company has in fact done."

In the award in Reference CGIT-No. 7 of 1959, in respect of a dispute regarding the retrenchment of certain workmen of this concern, the learned Tribunal, referring to his Award in Reference No. CGIT-2 of 1958, observed:—

"I said in a previous award concerning the bonus payable by this concern that it may well be that the workmen of the cotton department were not covered by this reference. But it has become a truism that if certain workmen of a concern are given bonus, it is difficult to deny such bonus to the rest and I held that persons claiming bonus there were the employees of all the departments except that of the cotton control work."

Before me also in this dispute the statement of calculations on the basis of the Full Bench Formula have been filed on the total income of all the departments of the company and the claim for prior charges including the claim for the partners' remuneration has been made on the basis of all the departments being one integrated whole.

6. However, before me, the learned Counsel for the company stated that in view of this judgment of the High Court of Bombay, the company did not desire to make any submissions in support of this legal objection, but merely desired it to be recorded that this contention had been raised.

7. In view of the position taken up by the management, and in view of the judgment of the High Court of Bombay and the decision of Shri F. Jeejeebhoy in his Award in Reference No. CGIT-2 of 1958, relating to bonus for the previous year i.e. year ended 31st October, 1957, it must be held that the Central Government is the appropriate Government under section 2(a)(i) of the Industrial Disputes Act, 1947 with regard to this dispute and that the order of reference to this Tribunal is valid and legal order, and I have jurisdiction to entertain the same.

8. I therefore answer issues Nos. 1 and 2 in the affirmative and reject the contention of the company.

9. The other issues settled after hearing the parties submissions and as suggested by them at the hearing on 27th August, 1960, were as follows:—

3. Whether an industrial dispute existed between the parties prior to the order of reference dated 18th January, 1960, in respect of the subject matters stated in the Annexure thereto dated 21st August, 1959?

4. Whether the claim under reference should be restricted to a claim for profit sharing bonus or customary bonus or on basis of implied terms of contract?

5. Whether it is open to the workmen to claim bonus on the basis of surplus profits, and at the same time claim bonus on the ground of custom and practice or implied terms and conditions of service? Or whether the workmen should elect the basis on which they claim bonus?

6. Whether the workmen are estopped in law from claiming bonus for the reasons stated in paragraph 16(a) and 16(b) of the rejoinder statement of the company dated 25th July, 1960.

7. Whether the workmen are debarred by principles of *res judicata* or principles analogous to the principle of *res judicata* as urged in paragraph 16(b) of the company's rejoinder dated 25th July, 1960.

8. Whether the workmen are entitled to any relief and if so what?

9. Generally.

10. It is necessary briefly to refer to the history of the demand for bonus for the year ended October, 1958, the year under reference. By its letter dated 14th November, 1958, the receipt of which the company admits, the union made a demand on the company claiming bonus equivalent to six months wages inclusive of dearness allowance and forwarded copies ther of to the Government of India and the Regional Labour Commissioner (Central). By his letter dated 14th February, 1959, the Regional Labour Commissioner called both parties before him on 16th February, 1959 for a discussion, on which date on a joint application of the parties the discussion before the Regional Labour Commissioner was adjourned by a fortnight. The next meeting before the Conciliator was fixed for 10th March, 1959, when, after some discussion, and on the application of the representative of the management Shri Shantubhai Karsondas (E.D. 2) on the ground that the balance sheets of the company had not been prepared, the meeting was adjourned. Thereafter, the company by its letters dated 28th March 1959 and 14th May 1959 asked for further adjournments till the end of June by which time its accounts were expected to be completed. Thereafter, the union by its letter dated 7th August 1959 addressed to the Regional Labour Commissioner requested an early meeting before him and by another letter dated 21st August, 1959, the union stated that it was directed by the employees of Tulsidas Khimji, Clearing and Forwarding Agents, Bombay, to submit the following statement of demand for bonus for the year ended 31st October, 1958, and requested the Regional Labour Commissioner to take up the same in conciliation immediately as the employers had declined to concede the same. The statement of demand read as follows:—

"M/s Tulsidas Khimji should pay to each of their employees customary and traditional bonus for the year ended 31st October, 1958, at the following rates as per the practice in the company for the past 18 years.

(a) One month's basic pay plus dearness allowance drawn by the employee for the month prior to the one in which Diwali actually fell.

(b) Two months' basic pay at the rate of average monthly basic pay, drawn by the employee for the concerned financial year of the firm."

11. A copy of this letter was sent to this Tribunal and the parties along with the Government order of reference of this dispute dated 18th January, 1960. Now, it is admitted that the union did not forward a copy of this letter to the company. The company denies any knowledge about it till it received a copy of the same (as a statement of demands received from the Transport and Dock Workers' Union) along with the Government order of reference herein dated 18th January, 1960, as stated earlier. There has been controversy between the parties with regard to this letter, the original of which is however found in the file (Ex E-7) of the Regional Labour Commissioner (Central) (WW-1) and was produced by him when he gave evidence (Ex-W-16). Though the cross-examination of this witness by the company's learned junior Advocate suggested that the union's letter of 21st August, 1959, was subsequently and irregularly taken on file by the Regional Labour Commissioner, Shri S. D. Vimadalal, the learned senior Counsel for the company, at the stage of arguments on 15th December, 1960, stated that the company did not wish to make any personal allegations against the Regional Labour Commissioner (Central) Shri S. C. Gupta (WW-1) except that his file (Ex-E-7), which is maintained properly otherwise, showed clearly that the particular letter dated 21st August, 1959, could never have been received by him before at least 23rd September, 1959 and, therefore, it could not have been before the Conciliator at the meeting held before him on 21st September, 1959. I do not want to go into the details of this controversy, but I am satisfied that the letter dated 21st August, 1959 (Ex-W-16) was filed before the Conciliator on or before the hearing on 21st September, 1959 and the reference to the demand by Shri Kulkarni, Secretary of the Union on behalf of the workmen for customary bonus as contained in the minutes of the meeting of that date before the Regional Labour Commissioner (Central) has evidently reference to the demand contained in this letter of 21st August,1959. Considering the oral evidence on the subject and the notes of the discussion in conciliation, I am of the opinion that this letter though dated 21st August, 1959 was tendered by the union to the Regional Labour Commissioner (Central) (WW-1) either before or at the hearing before him on 21st September, 1959, on which day he entered into conciliation of this dispute, evidently on receipt of this letter of the union. In any case, this letter loses its importance as the same demand was repeated by the union in its letter dated 28th September, 1959 (Ex-W-1), receipt of which the company admits.

12. To continue with the chronological events in conciliation, the Conciliator addressed a letter to the management on 24th August, 1959, enquiring whether the accounts for the year in question had been completed. The management by its letter of 9th September, 1959, informed the Regional Labour Commissioner that the auditing of the accounts had been completed and that it had considered the demand contained in the union's letter dated 14th November, 1958 and was unable to grant to its employees any further instalment of bonus. Thereupon the Regional Labour Commissioner (Central) by his letter No. 107(92)/59, dated 15th September, 1959, fixed a joint meeting of the parties in his office on 21st September, 1959 at 3-30 p.m. At this meeting before the Conciliation Officer the management was represented by Shri Shantubhai Karsondas (EW-2) and Shri Padgavkar (EW-3) while Shri S. R. Kulkarni appeared on behalf of the workers. The minutes of the discussion held on 21st September, 1959, as recorded by the Regional Labour Commissioner (Central) in his file have been signed by Shri Shantubhai Karsondas and Shri S. R. Kulkarni (exhibit W-12) and they read as follows:—

"Shri Shantubhai Karsondas and Padgavkar attended the office on behalf of the management while Shri S. R. Kulkarni on behalf of the workers. Shri Shantubhai has stated that they are not in a position to pay any further bonus because of less profits this year while Shri Kulkarni insisted on at least customary bonus as was being paid in the past. The management's representatives expressed their inability to show balance sheet in support of their contention. Matter has been taken up in conciliation today and another meeting will be held on 29-9 at 4-30 p.m."

13. Thereafter, the company addressed a letter dated 21st September, 1959, to the Regional Labour Commissioner regarding its balance sheets being treated as confidential information from the union but the letter evidently refers to its

accounts for the earlier year and is not relevant for the purposes of this discussion. It is, however, admitted that on 28th September, 1959 the union addressed a letter to the Regional Labour Commissioner with a copy to the management, in which the union, without prejudice to its original claim for six months wages as bonus, claimed customary bonus as stated in its letter of 21st August, 1959. The management admits the receipt of this letter (exhibit W-1). Thereafter conciliation proceedings were held on 30th September, 1959, when the management was represented by Shri Shantubhai Karsondas (EW. 2) and Shri G. V. Padgavkar (EW-3) and the workmen were represented by Shri S. R. Kulkarni, Secretary of the union. The minutes recorded by the Regional Labour Commissioner of the discussion that took place on 30th September, 1959, appear in the conciliation file and these minutes have been signed by Shri Shantu Karsondas, partner of Tulsidas Khimji on behalf of the firm and Shri S. R. Kulkarni on behalf of the workmen (exhibit W-13). The minutes run as follows:—

> "Shri Shantubhai Karsondas, partner and Shri G. V. Padgavkar attended the office on behalf of the management while Shri S. R. Kulkarni, Secretary, Transport and Dock Workers' Union on behalf of the workers. Shri Shantubhai has stated that the management have already paid one month's basic wages as bonus on last Diwali. He further stated that in view of less profits they are neither in a position to pay six months wages as bonus nor customary bonus as claimed by the union. He feels that whatever bonus has been paid is sufficient from their point of view. The union did not agree to this. Shri Kulkarni was of the opinion that he was fully justified in claiming six months bonus with dearness allowance. However, if the management find it difficult to concede the demand in toto, they cannot under any circumstances refuse to pay at least three months basic wages plus one month's dearness allowance as customary and traditional bonus which is being paid by the management to the employees during the past 18 years or so. This payment of customary bonus continued up to the year ended October, 1957 and this has been admitted by the management in writing when the dispute for yearly bonus for the year ended October, 1957, was conciliated by the Regional Labour Commissioner, Bombay. The management have stated in their reply according to the union what exactly was the custom and rate of paying this bonus as customary and traditional bonus and the failure report submitted by the Regional Labour Commissioner, Bombay, has mentioned this fact. Shri Kulkarni also relied upon the recent judgment of the Hon'ble Supreme Court in Civil Appeal No. 161 of 1958, dated 7th May, 1959, as reported in LLJ of September, 1959 p. 393.
>
> Since the management did not agree to this suggestion the matter could not be settled. A suggestion was given to the management for voluntary arbitration but it did not suit them. Shri Kulkarni was however prepared to accept this suggestion.
>
> In view of this conciliation proceedings were declared as failure."

14. As there was no settlement, conciliation proceedings were declared to have ended in failure and the Conciliator on 3rd October, 1959, addressed his formal failure report to the parties and forwarded the same to the Government. In his failure report dated 3rd October, 1959, the Conciliator had stated:—

> "During the course of the conciliation proceedings the union stated that they were fully justified in claiming bonus equivalent to six months wages with dearness allowance but if the management found it difficult to concede this demand in toto they could not under any circumstances refuse to pay at least three months basic wages plus one month's dearness allowance as customary and traditional bonus which was being paid by the management to the employees during the past 18 years or so irrespective of loss suffered or profits gained by them. This payment of customary bonus according to the union continued upto the year ended October, 1957, and this was admitted by the management in writing when the dispute for yearly bonus for the year ended October, 1957, was conciliated by the Regional Labour Commissioner (C) Bombay. The union also pointed out that the management had in their reply clarified the custom and rate of paying the bonus as customary and traditional bonus and that the same had been recorded in the last failure of conciliation report submitted by the Regional Labour Commissioner (Central) Bombay. The union also relied upon the recent judgement of the Hon'ble

Supreme Court in Civil Appeal No. 161 of 1958, dated 7th May, 1959, as reported in Labour Law Journal of September 1959, wherein the Supreme Court upheld the directions of the Industrial Tribunal to the payment of customary and traditional bonus".

15. I may pause here and state that Shri Shantu Karsondas (EW-2) partner of the firm of Tulsidas Khimji has denied the correctness of this note (Ex-W-13) with regard to the statements alleged to have been made by the representative of the management. But these minutes have been countersigned by Shri Shantu Karsondas. He has, however, in his evidence stated that he signed these minutes (Ex-W-13) as having recorded the failure of conciliation proceedings and as such did not think it necessary to record his protest against the union's statement about payment of customary bonus by the firm. In cross-examination the witness stated that he had not read through the contents of Ex-W-13 before putting his signatures on it nor had he read the contents of the minutes recorded by the Conciliation Officer forming part of exhibit W-12, before putting his signature thereon, and that he had put his signature on exhibit W-12 in token of the intimation that the dispute had been taken up in conciliation. I am not prepared to accept these statements of the witness, which in my opinion are untruths. He is an educated man being a graduate of the Bombay University and of an American University and he did not appear to me as a person who would sign anything without going through it fully and carefully. I am afraid that the company's denial that the statement made by the union at the conciliation proceedings about customary bonus had not gone unchallenged, is an afterthought. I am inclined to the view that the representatives of the employers—Messrs. Tulsidas Khimji—did not object to these statements, when they were first made in the Conciliation Officer's Report relating to the bonus for the year 1957, because what it recorded was correct and that subsequently a hue and cry was raised that alterations were made and that the R.L.C. had recorded something false, as an afterthought in support of the legal objection raised at the hearing.

16. Thereafter, the management by its letter dated 7th October, 1959, addressed to the Regional Labour Commissioner (C) Bombay, challenged the correctness of certain statements contained in the Conciliation Officer's failure report, particularly with regard to the statement about the company having admitted that it was paying customary and traditional bonus at the rate of three months' basic pay and one month's dearness allowance for the last 18 years.

17. The Regional Labour Commissioner (Central) (WW-1) has been examined in these proceedings and from his evidence and the record of the conciliation proceedings, I am satisfied that the representatives of the union had stated before the Regional Labour Commissioner that there was a practice in this company of paying bonus on the occasion of Diwali and also the practice of paying a second instalment in the middle of the next year. This conclusion is supported by the statements made by the company in its written statement in reply in Reference No. 2 of 1958, before Shri F. Jeejeebhoy which related to the bonus for the previous year ended 31st October, 1957, which has been extracted by me later in this award. It is also significant that the management did not object to the statement recorded in the Regional Labour Commissioner's failure report in connection with the bonus for the year ended October, 1957, and that it later objected to it, only after the dispute for bonus for 1958 had been taken in conciliation. I prefer the documentary evidence on the point which leads to this conclusion rather than the oral denial of the company's witnesses.

18. It is also clear from the record that prior to the order of reference herein, the union had by its letter dated 28th September, 1959, made it known to the employers that its demand for bonus equivalent to six months' wages was for profit sharing bonus and that without prejudice to that claim it had claimed at least three months' basic wages and one month's dearness allowance in the manner stated by it in its letter dated 28th September, 1959, addressed to the Regional Labour Commissioner (Central), Bombay, with a copy to the employers, as the minimum bonus which the workmen were entitled to. From the correspondence it is clear that the six months' wages which the union has claimed as profit-sharing bonus was the ceiling of its claim for bonus for the relevant year and the floor level of the demand was the claim for customary and traditional bonus totalling three months' basic wages and one month's dearness allowance. From what is stated above it is quite clear that prior to the Government's Order dated 18th January, 1960, referring this dispute to the adjudication of this Tribunal, an industrial dispute did exist in as much as the union by its letter dated 28th September, 1959, on behalf of the workmen of this firm had made a minimum demand for payment of customary and traditional bonus for the year ended October, 1958, equivalent to three months' basic wages and one month's dearness allowance in two instalments exactly in terms of what it had stated in its letter

dated 21st August, 1959, addressed to the Conciliator and the employers had refused that demand. There was thus a demand and a refusal of that demand giving rise to an industrial dispute.

19. For these reasons issue No. 3 is answered in the affirmative.

20. I may at this stage also deal with the questions involved in Issues Nos. 4 and 5.

21. Under issue No. 4 the question is whether the claim under reference should be restricted to a claim for profit sharing bonus or customary bonus or on basis of implied term of contract. This question must be answered in the negative. In my opinion it is open to the workmen to raise an industrial dispute claiming higher quantum of bonus as profit-sharing bonus, than what it would be entitled to either as an implied condition of service or as a right acquired by custom and tradition. In the case of Graham Trading Co., (India) Ltd., and their workmen (1959 II LLJ. p. 393), the workmen had made a claim for 3 months wages for the year 1953 on the basis of profit sharing bonus, but the same was not held justified on the trading results of the company for that year, but their Lordships of the Supreme Court held that that would not deprive the workmen from their right to bonus as customary and traditional practice or bonus as an implied term and condition of service. Their Lordships observed:

> "It is true that the workmen pitched their demand too high for three months bonus in 1953. But that does not in our opinion detract from the inference to be drawn from the facts proved in this case".

Applying that reasoning to the facts of this case it must be held that because the workmen had claimed six months' wages as profit sharing bonus, that would not detract from their claim for either bonus on the ground of implied terms and conditions of service or on the ground of its being a right established by custom and tradition. I, therefore, answer issue No. 4 in the negative.

22. Issue No. 5 is whether it is open to the workmen to claim bonus on the basis of surplus profits and at the same time claim bonus on the gronud of custom and practice or implied terms and conditions of service or whether the workmen should elect the basis on which they claim bonus? In my opinion, the two questions in this issue are complementary and must also be answered in favour of the workmen. From the discussion which has preceded, and from the history of the dispute it is clear that the workmen's maximum claim for bonus for the year ended October, 1958, initially was for six months' basic wages on the basis of the profits earned by the company and in the alternative for three months basic wages and one month's dearness allowance paid in two instalments as either an implied term and condition of service or as customary and traditional right. This was the minimum claim for bonus for that year. In my opinion these alternative claims can be put forward and it is clear from the observations of their Lordships of the Supreme Court in the case of Graham Trading Company, that the maintenance of such alternate claims can be allowed. The first part of issue No. 5 must, therefore, be answered in the affirmative in favour of the workmen. It follows from the above discussion that it is not necessary for the workmen to elect any one of the three alternatives. In my opinion the theory of election cannot apply to a claim for bonus in an industrial dispute, as there is nothing inconsistent in the workmen making a claim for higher quantum of bonus—first as profit sharing bonus and in the alternative for a lower claim on the ground of their being entitled to that bonus as an implied term and condition of service or as a right arising out of a customary or traditional practice. It must be remembered that till the decision of their Lordships of the Supreme Court dated 7th May, 1959, in the case of Graham Trading Co., (India) Ltd., *v.* their workmen (1959 II LLJ p. 393) a clear distinction was not made in respect of a claim for bonus as an implied term and condition of service and as a customary and traditional right and the different tests which govern these two claims. Even the Labour Appellate Tribunal had not made a clear cut distinction between these two forms of claims for bonus.

23. Besides, the dispute referred to the Tribunal as stated in the schedule to the order of Reference is as follows:—

> "Quantum of bonus payable to workmen for the year ended 31st October, 1958".

The dispute so stated does not restrict the claim as being of any particular nature. The union's letter of 21st August, 1959, copy of which is annexed to the order of reference must be read along with the earlier letters of the union dated 14th November, 1958, under which as stated earlier the demand was for six

months' wages as profit sharing bonus. The dispute under reference must, therefore, be considered in the context of the entire correspondence and should not be restricted to the claim in the union's letter of 21st August, 1959. In my opinion it was never the intention of Government in framing Rule 10A or 10B of the Industrial Dispute (Central) Rules, 1957, to put such restrictions on the claim of the workmen, when the dispute as specified in the schedule to the order of reference is not confined within any such restricted limits. These rules were framed only as an aid to expeditious disposal of industrial disputes and were not meant to put fetters on the proper and full adjudication of the industrial dispute as specified for adjudication in the Government order of reference of that dispute to the Tribunal.

24. I, therefore, hold that the workmen are entitled to claim bonus on each of the three alternative bases and that it is not necessary for them to elect only one of these bases. I, therefore, answer issue No. 5 accordingly.

25. I shall, therefore, first consider the workmen's claim for bonus for the year ended 31st October 1958, on the basis of profit sharing bonus.

26. At the hearing the company filed its audited balance sheets and profit and loss accounts for the year under reference *i.e.* S.Y. 2014, for which, it has claimed the protection of confidential information under section 21 of the Industrial Disputes Act. I am, therefore, precluded from mentioning the particulars of the accounts or the quantum of the profits earned by the company during the year.

27. Messrs. Tulsidas Khimji, is a partnership firm, which has been in existence for the last sixty years. It is admitted that the partnership firm is registered under the Indian Income-Tax Act. The present six partners of the firm are either sons and grandsons of the founder of the firm, the late Seth Tulsidas Khimji, after whom it is named or are close relatives. Though I am precluded from referring to the amount of the profits earned by the partnership firm it is necessary all the same to state that the amount of net profits earned during the year under reference was substantial. Though the amount of net profits earned during the year is lower than the net profits earned by the firm during each of the three preceding years, it is all the same higher than the profits earned by it in the majority of the years between the period 1941-1942 and 1957-1958. It is admitted that for the year in dispute *i.e.* the year ended 31st October 1958, the firm voluntarily paid its workmen bonus equivalent to one month's basic wages which amounted to Rs. 20,780/-. It is, in my opinion, relevant to state that in the past years when the profits earned by the firm were even lower than the profits earned by it during the year under reference, the firm had paid its workmen bonus for each of those years totalling three months basic wages and one month's dearness allowance, by two payments—one of one month's basic wages plus one month's dearness allowance at Diwali time and the balance of two months' basic wages for that year in about the middle of the following year. I have referred to this at some length when discussing the question of customary and traditional bonus.

28. At the hearing, the company filed a statement of its calculations according to the Full Bench Bonus Formula as laid down in the case of the Millowners' Association, Bombay *v.* The Rashtriya Mill Mazdoor Sangh, Bombay (1950 LLJ. page 1247).

29. According to the company's calculations, after provisions as claimed by it are made for the prior charges which it claims, there would not only not be any residuary surplus, but a large deficit. The company, therefore, submits that on the basis of the bonus formula, the workmen are not entitled to payment of any higher bonus than the one month's basic wages voluntarily paid by it for that year.

30. In order to arrive at the figure of gross profits the company has added back to the amount of net profits as shown in its audited accounts, the amounts of (a) contingency reserves (b) charity and (c) the sum of Rs. 20,780/- being the amount of bonus equivalent to one month's basic wages voluntarily paid by it for this year. From the amount of gross profits thus determined, the company has claimed provision or deduction for prior charges on account of (a) income-tax at 51·5% of the gross profits (b) return on partners' capital at 9% and (c) return on working capital at 6% (less interest paid) (d) Rs. 96,000/- as remuneration to six partners (e) provision for gratuity of Rs. 9,500/- per annum on gratuity burden of Rs. 95,000/- (f) provision for Rs. 40,000/- as business reserves. It is on this basis that the firm submits that there would be no residuary surplus left out of the gross profits but there would be a large deficit, and therefore it is not liable to pay any bonus.

31. I may, however, state that the company has not deducted in its statement of calculations any amount for depreciation as it has stated that it was only *claiming provision for depreciation at normal rates* which had already been provided for in arriving at the figure of the net profits.

32. There has been controversy between the parties in respect of each of these items of prior charges and I shall, therefore, deal with them in their seriatim order.

(a) *Income-tax.*—From the amount of gross profits determined as stated above, the firm claims as the first prior charge a provision for income-tax at the rate of Rs. 51:5% of the amount of gross profits. The company claims provision at this rate on the analogy of that being the rate of income-tax applicable for that year to incorporated companies. At the hearing, Shri Karkal, learned Advocate for the union, objected to the provision for income-tax as claimed by the company.

33. I may state that after the parties had made their submissions and when I was considering the award to be made in this dispute, I came across an unreported judgment of the Division Bench of the Bombay High Court, (Vyas and Tambe JJ) in Special Civil Application No. 834/1958 in the case of Dhanamal Silk Mills, Surat, a firm *v.* I. G. Thakore, Member, Industrial Court and another which deals with the question of the provision by way of Income-Tax in a dispute for bonus in a registered partnership firm. Dhanamal Silk Mills was a partnership firm registered with the income-tax authorities and in a dispute relating to bonus, in making calculations according to the Full Bench Bonus Formula, Shri I. G. Thakore (then Member, Industrial Court, Bombay and now President of the Industrial Court, Gujarat), disallowed the firm's claim for deduction of income-tax as a prior charge at the rate of 7 annas in the rupee and only allowed in his calculations the actual amount of income-tax paid by the firm on that year's profits, which in that case had amounted to Rs. 16,048/-. In para 9 of his award the learned Member of the Industrial Court observed:—

> "It has been urged that income-tax also should be deducted as a prior charge. The firm as such is not liable to pay any income-tax beyond what is stated. In allowing remuneration also to the partners and the return on capital the fact that they will have to pay income-tax thereon has been borne in mind."

Against that award, the Dhanamal Silk Mills filed a writ petition under Articles 226 and 227 of the Constitution of India for a writ of certiorary and the Mill's contention was that the Tribunal had wrongly disallowed provision at the rate of 7 annas in the rupee of the gross profits for Income-Tax as a prior charge. Rejecting this contention and upholding the decision of the Industrial Court, their Lordships of the Bombay High Court, in their judgment observed:

> "Now, taking up the disputed item of prior charge regarding income-tax to be paid on the profits of the firm, it is to be remembered, and this is important for the purpose of the present petition, that the income-tax which under section 23(5) of the Income-Tax Act, has to be paid by the partners of the firm, is not to be paid from the funds of the firm. In this connection it would be convenient to refer to the provisions of sub-section (5) of section 23 of the Income-Tax Act. Sub-section (5) provides:
>
> "Notwithstanding anything contained in the foregoing sub-sections, when the assessee is a firm and the total income of the firm has been assessed under sub-section (1), sub-section (3) or sub-section (4) as the case may be.
>
> (a) In the case of a registered firm
>
> (i) the income-tax payable by the firm itself shall be determined;
>
> (ii) the total income of each partner of the firm, including therein its share of its income, profits and gains of the previous year shall be assessed and the sum payable by him on the basis of such assessment shall be determined."
>
> 'It is thus clear that in the case of a registered firm the amount of income-tax which is payable by the firm has to be determined in the first instance and thereafter the total income of each individual partner in the firm, including the said partner's share in the income of the profits and gains of the firm of the previous year, has to be assessed and the amount of income-tax payable by him has to be ascertained upon the basis of that income, the point to be noted is that whatever amount of income-tax becomes payable by each individual partner of the firm has to be paid and is paid not from the funds of the firm

but from the total income which might have been derived by each individual partner. That being so, the amount payable in this connection by each individual partner would not result in the diminution of the funds of the firm. Having regard to this circumstance, we are of the view that the petitioners' contention for making a deduction upon the adoption of 7 annas in a rupee formula in this case must be rejected. In this connection if we turn to the order made by the first respondent, it would appear that this is what the first respondent observed:

"The firm as such is not liable to pay income-tax beyond what is stated. In allowing remuneration also to the partners and the return on capital the fact that they will have to pay income-tax thereon has been borne in mind."

34. In their judgment their Lordships also referred to and accepted the view of the Labour Appellate Tribunal in the case of Plywood Products v. their workmen (1955 1 LLJ p. 308) and observed:—

"The difference between a firm registered under the Income-Tax Act and one not so registered is that the tax is levied on the unregistered firm directly as a distinct unit of assessment whereas in the case of a registered firm no tax is levied on the firm itself but each partner's share of the firm's profits is included in his total income and taxed in his hands. The Tribunal pointed out: "As the income tax on the profits earned by this concern is not payable from the funds of this concern it has no right to claim for, a provision for income-tax in the determination of the question of bonus." That precisely is the view which we are disposed to take in the present case, namely, that since the income-tax payable by each individual partner upon his share in the firm's profits is not payable from the funds of the firm itself, the firm as such has no right to ask for a provision of income-tax in the determination of the question of bonus."

35. I may state that this judgment of the Bombay High Court has been followed by Industrial Tribunal in Bombay. In the case of Shah Jakubhai Lalji Dal Mills, the Learned Tribunal in its award observed as follows:—

"As the company is a registered firm under the Income-Tax Act and is not liable to income-tax and nothing can be allowed for income-tax by way of prior charges. The partners are however liable to pay income-tax on their share of profits on the basis of their world income and justice will be done if a larger surplus is allowed to remain after payment of bonus." (Maharashtra Government Gazette Part I-L dated 19th May 1960 page 89).

36. The decision in the Dhanamal Mills case has also been followed by another Industrial Tribunal in Bombay in its award reported in the Bombay Government Gazette Part 1-L dated 4th April 1960 at page 466.

37. As the judgment of the High Court of Bombay in the Dhanamal Silk Mill's case is an unreported judgment, I drew the attention of the representatives of the parties to it and invited their submissions afresh on 24th February 1961 and 1st March 1961 on the application of the Full Bench bonus formula, particularly with regard to the provision for a prior charge by way of income-tax.

38. At the hearing on 24th February 1961, Shri Malvi learned Solicitor for the company, argued that as the bonus formula was a notional one all items of prior charges should be decided on that basis. He has for that proposition relied upon the award in the case of Thacker & Co. Ltd., *v.* its workmen (1935 1 LL.J page 249) where in an earlier award the learned Industrial Tribunal, Bombay (Shri I. G. Thakore) had held that on the bonus formula provision for income-tax must be made on the basis of the profits for the year in question, though the employer would not have to pay actually the tax due to the fact that the losses incurred in the previous year if carried forward and adjusted against the profits for the year in question, would leave no assessable profits. But this is a case of a private limited firm and not of a partnership firm, and when later the same learned Tribunal came to consider the provision to be made for income-tax as a prior charge in the case of a registered partnership firm (Dhanamal Silk Mill's case) he did not allow any provision, beyond the amount for which the firm was liable to be assessed.

39. Shri Malvi has in particular relied upon the observations contained in the decision of the Labour Appellate Tribunal in the case of Anderson Wright Ltd. (1956 1 LLJ page 664 at p. 672) that under the bonus formula provision for income-tax is a necessary charge.

40. Shri Malvi also referred to the observations contained in awards in the following cases:—

1. B.E.S.T. Workers' Union *v.* The Bombay Suburban Electric Supply Co. Ltd. (1957 1 LLJ p. 112)

2. Deccan Sugar and Akbari Co. Ltd., *v.* its workmen (1958 1 LLJ p. 583).

3. Travancore Titanium Products Ltd., *v.* Titanium Products Staff Union and Titanium Workers' Union (1958 1 LLJ page 711).

and (4) the decision of the Labour Appellate Tribunal in the case of National Electrical Industries and its workmen (1956 1 LLJ page 155). But it is not necessary to notice these decisions in detail as the principle sought to be enunciated by them has been approved by the Hon'ble Supreme Court in the case of Kirloskar Oil Engines Ltd. and their workmen (1960 1 LLJ page 512) in which after referring to their earlier decision in the case of the Associated Cement Cos. Ltd., and their workmen (1959 1 LLJ page 644) that income-tax payable by the concern should be treated as a justifiable item of debit for ascertaining the available surplus their Lordships observed:—

> "We have considered this point and we have held that in working out the Full Bench formula the employer is entitled to claim the appropriate amount of income-tax payable on the profits determined under formula even though under the provisions of the aforesaid section of the Income-Tax Act he may not be required to pay the said tax. In view of the said decision we must hold that the Tribunal was in error in not allowing the appellant's claim for deduction of Rs. 2·25 lakhs as a prior charge under the item of income-tax payable for the relevant year."

41. Shri Malvi has next relied open the judgment of the High Court of Kerala in the case of Malabar Plywood Works and State of Kerala and others (1961 1 LLJ p. 66). That case *inter alia* involved the question of what should be the provisions by way of prior charge in respect of income-tax in the case of a partnership firm registered under the Income-Tax Act, in a dispute for bonus. The facts of that case were that the Malabar Plywood Works was a partnership firm registered under the Income-Tax Act and a demand for bonus for the years 1954-55 and 1955-56 was referred for adjudication by the Kerala Government to the Industrial Tribunal of that State. The Tribunal found Rs. 70,508/6/5/- to be the available surplus for 1955 and Rs. 5,382/9/9/- for 1956 out of which the bonus claims of the employees were to be paid. From this amount the Tribunal deducted Rs. 3152/- which had been actually paid by the partners on account of income tax for the year 1955 and Rs. 197/- paid for the same tax the year 1956. There was another demand also referred to the Tribunal for adjudication but that related to gratuity and we need not concern ourselves with that part of the award. Against the award of the Tribunal the company filed a writ petition to the Kerala High Court and on the demand for bonus, the contention of the company was that the Tribunal had erred in not deducting from the gross profit the amount of income-tax payable by the firm and deducting only what the partners had paid as income tax thereby increasing the profit made available for the purposes of the bonus. In dealing with this contention their Lordships after referring to the observations of the Hon'ble Supreme Court in the case of Kirloskar Oil Engines Ltd., and their workmen (1960 1 LLJ page 512) and the Associated Cement Cos. Ltd., and their workmen (1959 1 LLJ page 644), observed:—

> "It is, therefore, clear that income-tax payable is a justifiable item of deduction and the issue raised in the writ petition is whether the tribunal has erred in deducting only what the partners had paid as such taxes. The petitioner's learned Counsel has agreed that, inasmuch as the firm is the employers the income-tax payable by the firm must be brought on the debit side for purposes of ascertaining the surplus, even though liability for the payment be distributed among the partners, due to the firm being registered. The tribunal's learned advocate has urged that though the tax be on the firm, the liability to pay are those of the partners, and the entire tax amount cannot be deducted for purposes of ascertaining the profits. In support of this contention he relies on Plywood Products *v.* Plywood Mazdoor Union (1955 1 LLJ 308).

Therein Dr. Wali-Ullah and Shri Bind Basni Prasad have held that the liability to pay the tax being that of the partners, against which they can bring in their personal losses of the earlier year, the amount assessed as the income-tax can on no standard of fairness, be debited against the gross profit of the firm. With respect we differ. It is clear from the observations of the Supreme Court in Kirloskar Oil Engines case (1960 1 LLJ 512) that payment of income-tax is not the ground for the tax being deducted from the gross profit, for, had that been the ground no tax amount would be deductible where, due to losses of the earlier year, no tax been paid whereas such amounts are deductible. Therefore, the proposition that is established from the aforesaid observations, is that the profit earned by the joint effort of capital and labour, should be determined in the usual form and after deducting all the expenses of the enterprise It follows that whatever taxes the partners pay becomes the expenses of the partners and would not be relevant when the profits to be determined are of the partnership. No question of the deductions being unfair can arise because under all systems for determining the profits of an enterprise its liabilities should be provided for. No interest may be charged for the paid-up capital, nor for the working capital, yet these are deducted and only to determine the profits according to the general method for ascertaining profits. We feel that from this standpoint the tribunal has erred in not deducting the income-tax amount charged on the firm. The writ petitioner's counsel has also argued that the tribunal has further erred in not giving his client other allowances. As the petitioner had not claimed such allowances, the tribunal was justified in not granting them. Nor do we feel such claims should be allowed to be made now before the tribunal, after the case is remanded for fresh finding on the issue. The [illegible] luded from making any new claims at this stage [illegible]. The award on issue 4 is alone vacated."

42. In the result their Lordships allowed the writ petition with the direction that:—

> "The Tribunal must ascertain the surplus profit available for distribution as bonus *after deducting the income-tax amount of the firm.*" (underlining mine)

Thus, in fact the Kerala High Court had directed the Industrial Tribunal to determine what would be the amount of income-tax on the firm and to allow provision in that amount as prior charge by way of income-tax.

43. As in this case at the earlier hearings the amount of income-tax on this firm for the year under reference *i.e.* year ended 31st October. 1958 had not been stated, I again called the representatives of the parties before me on 1st March, 1961 and asked the firm to state what would be rate and the amount of income-tax on the firm. But its representatives were reluctant to furnish this information on the ground of its being irrelevant. In fact, at the hearing on 1st March, 1961 Shri Vimadalal, learned Counsel for the firm, stated that he was not placing much reliance on the Kerala High Court's judgment in the Malabar Plywood Works' case (1961 1 LLJ page 66), but urged that the judgment of the High Court of Bombay in the Dhanamal Silk Mill's case should not be followed and claimed that this firm was entitled to provision for income-tax on the principles laid down by the Supreme Court in the case of the Associated Cement Cos. Ltd., and their workmen (1959 1 LLJ p. 644), Kirloskar Oil Engines Ltd., and their workmen (1960 1 LLJ p. 512) and Meenakshi Mills Ltd., and their workmen (1958 1 LLJ. p. 239), which are to the effect that the bonus formula is a notional one and that a provision should be allowed as a necessary prior charge by way of income-tax on the amount of the profits determined under the formula even though no income-tax may be payable under the provisions of the Income-Tax Act. Shri Vimadalal therefore argued that the Bombay High Court's decision in the Dhanamal Silk Mill's case that because no income-tax was payable from the funds of a registered partnership firm, no provision for income-tax as a prior charge would be necessary, under the Full Bench Bonus Formula, should not be followed as being inconsistent with the decisions of the Hon'ble Supreme Court. He also relied upon the judgement of the Supreme Court in the case of the Bharat Barrel and Drum Mfg. Co., and Govind Gopal Waghmare and other (1960 II LLJ page 241). From the facts of that case it appears that the Tribunal in making its calculations according to the bonus formula had allowed a provision for Rs. 1:61 lakhs by way of income-tax. The company was, however, actually assessed by the income-tax authorities at Rs. 2·35

lakhs and that was the higher rate that the company claimed in its appeal before the Supreme Court. In that case their Lordships observed as follows:—

> "For the purposes of the Full Bench formula the income-tax payable is to be deducted on the figures worked out according to the formula and it is immaterial what the actual tax paid is whether more or less. The Industrial Tribunal, however, is not concerned directly with what the income-tax authorities have actually assessed in a particular year. It is concerned with the working of the Full Bench formula in accordance with its notional calculations."

44. To summarise, the position taken up by the firm with regard to the provision for prior charge by way of income-tax is—

(1) that the judgment of the Division Bench of the Bombay High Court in the Dhanamal Silk Mill's cases should not be followed by this Tribunal;

(2) that as the provision for income-tax as a prior charge is notional one, the firm is entitled to claim a deduction for income-tax as a prior charge even though no income-tax may have been paid out of the funds of the firm;

(3) that the firm is entitled to claim a deduction as prior charge by way of income-tax at the rate of 51·5 per cent of the amount of gross profits earned by the firm made up as stated above and if that rate is not allowed then provision should be allowed at least at the rate of 7 annas in the rupee on the analogy of what is provided for incorporated companies, which would be a useful yardstick as held by Shri M. R. Meher, President, Industrial Tribunal, Bombay in the case of the Castle Mills Ltd. (1957 I LLJ. page 688 at p. 692).

45. Now, with regard to the first contention of the management, my difficulty is that none of the cases relied upon by the learned Advocates of the employers, except the case of Malabar Plywood Works and the State of Kerala and others (1961 1 LLJ 66), relates to bonus payable by a registered partnership firm. The Dhanamal Silk Mill's case being the judgement of the High Court of Bombay and being a case of registered partnership firm would be binding on me as this Tribunal functions within the territorial jurisdiction and within the superintendence of the Bombay High Court.

46. With regard to the second contention of the employers it is necessary to remember that in the Dhanamal Silk Mill's case the learned Member of the Industrial Court in his award had allowed a provision for income-tax of Rs. 16048 which was the amount of income-tax of the firm. The learned Member of the Industrial Court did not allow any higher provision because as observed by him, "the firm is not liable to pay income-tax beyond what was stated." Their Lordships of the Bombay High Court, in their judgment, have also noted with approval this fact that the firm had been allowed provision as a prior charge by way of income tax for the amount for which it was liable for income-tax. The Kerala High Court in the case of the Malabar Plywood Works, while not agreeing with the decision of the Labour Appellate Tribunal in the case of Plywood Products *v.* Plywood Mazdoor Union (1955 1 LLJ p. 308), to the effect that liability to pay the tax being that of the partners against which they can bring in their personal losses of the earlier year, the amount assessed as income-tax can on no standard or basis be debited against the gross profits of the firm, all the same the Kerala High Court felt that the provision for income-tax as a prior charge in the case of a partnership firm registered with the income-tax authorities should, nevertheless, be limited to the amount of "income-tax of the firm" and it is, therefore, that it directed the Tribunal to make fresh calculations allowing income-tax at "the income-tax of the firm" and not on the basis of the income-tax paid by the partners, which in that case appears to have been a lower amount than the partnership firm would have been liable to pay at the rate of income-tax on which the firm would have been assessed. It will thus be seen that in both the Dhanamal Silk Mill's case and in the Malabar Plywood Work's case in actual fact provision for income-tax has been allowed as a prior charge, but the rate has been limited to the "rate of income-tax of the firm" and that is what I propose also to do in this case. In my opinion, considering that under the provisions of Section 23(5) of the Income-Tax as pointed out by their Lordships of the High Court of Bombay and the Labour Appellate Tribunal in the case of Plywood Products (1955 1 LLJ p. 308) no income-tax would be payable from the funds of the partnership firm, it would be fair and reasonable to limit the provision for income-tax as prior charge to the registered firm tax payable by the firm and in distributing the residuary surplus, to provide a higher share to the employers.

47. With regard to the third contention of the firm the award of Shri Meher in the case of Castle Mills Ltd., was an earlier judgment given before the judgment of the High Court of Bombay in the Dhanamal Silk Mill's case. It may, however, be mentioned that in that case the employers had claimed a provision for income-tax at a much higher rate than 7 annas in the rupee on their world income and that the expression that the rate of 7 annas in the rupee, was a fair yardstick, was used to reject the claim for the higher rate claimed by the firm.

48. I accept Shri Vimadalal's contention that I am not concerned directly with what the income-tax authorities have assessed for the year under reference. The decisions of the Hon'ble Supreme Court in the case of the Kirloskar Oil Engines Ltd. (1960 I LLJ page 512) and in the case of the Bharat Barrel and Drum Mfg. Co. (1960 II LLJ page 241) are clear on the point.

49. In the circumstances, the only thing to do would be to work out what would be the amount of the income-tax on the firm payable on the amount of the gross profits of the firm (on the amount of gross profits as stated by the firm in its statement of bonus calculations filed by it before me in this case) at the rates of registered firm tax applicable for the year under reference *i.e.* the year ended 31st October, 1958 and allow provision in that amount as a prior charge by way of income-tax for the purposes of the Full Bench formula. In doing so, I would be following what in effect the learned Member of the Industrial Court (Shri I. G. Thakore) had done in the Dhanamal Silk Mill's case, and I would also be acting in consonance with the directions of the Kerala High Court in the case of the Malabar Plywood Works (1961 I LLJ page 66).

50. A registered partnership firm is liable to pay the registered firm tax. This tax was introduced for the first time by section 2(1) of the Finance Act, 1956 applicable to the assessment year 1956-1957 (previous year ended 31st March, 1956). The rates of tax payable by a registered firm then were:—

1. On the first Rs. 40,000—Nil.
2. On the next Rs. 35,000—Nine pies in the Re.
3. On the next Rs. 75,000—One anna in the Re.
4. On the balance—One and a half anna in the Re.

51. By the Finance Act of 1959 [Section 2(1)], the following rates were prescribed (applicable to assessment year 1959-1960) (previous year ended 31st March 1959 or earlier). These rates would apply for the financial year of the company ended 31st October, 1958, which is the year under reference in this dispute. These rates have remained unchanged so far and those rate are:—

1. On the first Rs. 40,000 of income—Nil.
2. On the next Rs. 35,000 of income—at the rate of 5 per cent.
3. On the next Rs. 75,000 of income—at the rate of 6 per cent.
4. On the balance—at the rate of 9 per cent.

52. The 'registered firm' tax is added to the income of the individual partners constituting the registered firm in their respective profit sharing proportions to determine the 'tax rate', but rebate is allowed to the extent of the registered firm tax added in their returns and no tax is payable thereon. For instance, if the share of the registered firm tax of a partner is say Rs. 10,000 and his other total income is say Rs. 1,00,000, then his income for tax rate purposes will be Rs. 1,10,000, but he will actually pay tax on Rs. 1,00,000 at the rate applicable to Rs. 1,10,000.

53. Having worked out the amount of the registered firm tax, which would be payable by this firm on the amount of gross profits worked out by the firm as stated above for its year ended 31st October, 1958, I find that it comes to a little more than 5 per cent of the total amount of the gross profits.

54. I find that since the judgment of the Bombay High Court in the Dhanamal Silk Mill's case, Industrial Tribunals in Bombay while disallowing provision for income-tax as a prior charge have taken this fact into account when distributing the residuary surplus and have allowed a higher surplus to remain with the registered partnership firm after payment of bonus than they ordinarily would do. This is the view taken by the learned Industrial Tribunal, Bombay, in the case of Shah Jakubhai Lalji Dal Mills referred to above, and this is what I am also doing in this case. Shri I. G. Thakore, the learned Member of the Industrial Court in the Dhanamal Silk Mill's case observed that in fixing the amount of the provision as a prior charge regarding the remuneration for the partners of the firm and in fixing the rate of return on the partners' capital he had borne in mind the fact that the partners would have to pay income-tax on those amounts. This approach was approved by their Lordships of the Bombay High Court. I have

in fixing the remuneration of the partners and in allowing 9 per cent return on the invested capital of the partners borne in mind the fact that the partners would have to pay income-tax on those amounts. I may say that in this case, because I am allowing provision for income-tax in the amount of the registered firm tax payable by the firm on the amount of its gross profits at the rates applicable under section 2(1) of the Finance Act, 1959, I have allowed a much higher surplus out of the residuary amount to remain with the firm than I would have done in the case of a private or public limited company.

55. In the result, I reject the claim of the management for prior charges by way of income-tax at the rate of 51·5 per cent or even at the rate of 7 annas in the rupee, and I hold that the proper provision for income-tax should be the amount of the registered firm tax which would be payable by the firm on the amount of the gross profits for the year. This amount comes to about 5 per cent of the amount of gross profits as stated by the firm in its statement of calculations filed before me.

(b) *Return on Partner's Capital*:

56. The next claim by way of prior charge made by the company is for a return on the capital contributed by each partner of the firm at the rate of 9 per cent. The Union stated that a provision at the rate of 6 per cent would be adequate. Thereupon, Shri Vimadalal, the learned Counsel for the company stated that the company was prepared to accept a provision on this head at the rate of 6 per cent. This offer was obviously made because the total amount of capital contributed by all these six partners, is comparatively a small amount, and whether a provision was made for this prior charge at 6 per cent or 9 per cent it would have made a difference in the amount of the ultimate residuary surplus of only a couple of thousands of rupees. Since this is a partnership firm and the business is of a commercial nature and bearing in mind the fact that the parties will have to pay income tax on their share of the profits, the firm would be entitled to a return at the higher rate of 9 per cent on the partners' capital as claimed by the company in its statement, and I allow accordingly.

(c) *Return on Working Capital*:

57. The next item of prior charge is a claim made by the company for a return at the rate of 6 per cent, on the amount of working capital. The firm, in its statement of calculations, has deducted the amount of interest paid by it on the amount secured as loans, which according to it had been used as working capital during the year. At the hearing, the representatives of the firm mentioned the items of the working capital utilised during the year, all of which were clearly not reserves utilised as working capital. At the hearing both parties were, agreeable for a provision being made for return at 4 per cent, but the Union suggested it should be on a smaller amount than the amount claimed by the company as having been utilised as working capital. The difference of the amount to be provided would have worked out to not more than about Rs. 3,000. Normally, the rate of return on working capital does not exceed 4 per cent. The rate of 6 per cent on reserves utilised as working capital claimed by the firm is excessive and unjustified and no case was made out to justify grant of the higher rate of 6 per cent claimed by the company. I, therefore allow a return at the rate of 4 per cent on the entire amount of working capital as claimed by the company, less the amount of the interest on borrowed capital, which the company itself has deducted in its statement of calculations.

(d) *Partners' Remuneration*:

58. The management has, claimed a provision of Rs. 96,000 as remuneration for the six partners, of the firm. The company's case is that each of the partners devotes his full time and attention to the business of the firm, and Shri Shantu Karsondas, the junior most partner of the firm, has filed an affidavit to that effect, In paragraph 4 of his affidavit Shri Shantu Karsondas, stated as follows:—

> "I say that at all times material to the reference herein all the aforesaid partners were working full time in the firm of the employers abovenamed and looked after different departments of the employers. I say that none of the aforesaid partners were drawing any salary from the said employers apart from their share of profits therefrom."

In this affidavit he has also given the period during which each of the partners has been connected with the business of this firm and the rate at which the remuneration is claimed for each of the partners, the highest rate being Rs. 2,000 per month for two of the senior partners and Rs. 750 per month for the two junior most partners and Rs. 1,500 and Rs. 1,000 per month respectively for the two other partners.

59. However, in cross-examination Shri Shantu Karsondas had to admit that there is another concern known as the Premier Trading Corporation, which has its offices in the same building in which M/s. Tulsidas Khimji has its offices, and of which the former is a sub-tenant. Witness also admitted that during S.Y. 2014 (year under reference) (i) himself, (ii) his father, Shri Karsondas Tulsidas, the senior most partner of M/s. Tulsidas Khimji, and son of the late Tulsidas Khimji and (iii) Shri Rachhodas Gokuldas, all of whom are partners of Messrs Tulsidas Khimji were also the partners in the Premier Trading Corporation. In cross examination he stated that as partner of Premier Trading Corporation he was devoting two or three hours in a week to the correspondence of Premier Trading Corporation and that he gets a remuneration of Rs. 100 per month from Premier Trading Corporation, in addition to his share in the profits of that concern. Premier Trading Corporation has been in existence for 14 years and it does the business of exporting cotton piece-goods, and has a considerable trade with Egypt on that account. The Union's case was that the witness and his father in particular devote considerable time and attention to the business of Premier Trading Corporation. It is admitted that all the partners of Premier Trading Corporation are partners of Messrs. Tulsidas Khimji. It was also admitted that there is another limited company known as Tulsidas Khimji Industries Private Ltd., which is an investment company and mostly does share transactions on the stock exchange and that the partners of Tulsidas Khimji are directors of this Private Limited company.

60. This clearly establishes that the statement made by Shri Shantu Karsondas in paragraph 4 of his affidavit that all the partners devote their full time to the business of the firm of M/s. Tulsidas Khimji only, was false as it was clearly established from his cross-examination that the witness himself devotes considerable time to the work of the Premier Trading Corporation of which he is a partner and in which he has a three annas share in the rupee. It is difficult also to believe Shri Shantu Karsondas's evidence that the two other partners in Premier Trading Corporation and the other partners of Tulsidas Khimji who are directors of Tulsidas Khimji Industries Private Ltd., do not devote any time or attention to the business of those concerns. I am also satisfied that Shri Karsondas Tulsidas also devotes some of his time and attention to the business of the Premier Trading Corporation and also in attending to the affairs of Tulsidas Khimji Industries Private Limited. It cannot, therefore, be said that these partners devote their full time and attention to the business of M/s. Tulsidas Khimji only. In my opinion the claim of Rs. 96,000 per year as remuneration for the six partners is excessive. It is no doubt true as laid down in the case of Bombay Fine Worsted Co. (1958 LAC p. 745) relied upon by Shri Vimdalal, that Directors who devote their full time to the business of their company are entitled to claim as a prior charge adequate provision for remuneration in the bonus calculations. There are other awards of Industrial Tribunals in which provision for remuneration for partners who devote their full time and attention to the partnership business have been awarded. But here I am satisfied that all the partners of M/s. Tulsidas Khimji do not devote all their time and attention only to the business of M/s. Tulsidas Khimji, and that they have other business interests and concerns in which they are partners to which also they devote some of their time and attention. All the same, in my opinion the opposition of the Union to any provision at all being made by way of remuneration for the partners is not justified. The question is what would be the proper provision to make for the remuneration of the partners. What is proper provision would depend upon the facts and circumstances of each case and is never an easy question to decide. From the cross examination of Shri Shantu Karsondas it appears that he is the active partner in Premier Trading Corporation, which does business in the export of cotton, in a big way. It is stated that the other two partners do not devote any time or attention to that business, but I find it difficult to believe, that story. The statement of Shri Shantu Karsondas that he devotes only three hours a week and that too only to attend to the correspondence of that business appears to be, to say the least, a deliberate under-statement. However, for that work he only gets a remuneration of Rs. 100 per month. In determining the quantum of remuneration to partners, the fact that the partners are also partners or directors of other business concerns must be considered. The fact that the partners are relations of each other and some of them are near relations such as fathers and sons, must also be taken into account in fixing their remunerations. I have also in fixing the remuneration to bear in mind that the partners would have to pay income-tax on the amount of their remuneration. No doubt, one of the highest paid employees of the firm is receiving a monthly remuneration of Rs. 670, and on that basis it is argued that the partners who claim to devote full time to the business of this firm are entitled to the monthly remuneration claimed for each of them, as stated above. But it must be borne in mind that as this is a partnership firm, in addition to the return on their invested capital,

the partners will be entitled to a share in the profits of the company from the residuary surplus, in proportion to the share they have in the partnership business. Further, considering that Shri Shantu Karsondas is getting a remuneration of Rs. 100 from the Premier Trading Corporation and the other facts and circumstances of the case, I feel that a provision of Rs. 96,000, which Shri Vimadalal learned counsel for the company, at the hearing was prepared to reduce to Rs. 72,000, would still be excessive. In my opinion, a total provision of Rs. 20,000 which would work out to nearly 10 per cent of the amount of gross profits as worked out by the firm by way of remuneration for all the six partners for the year under reference, would be more than adequate. Normally a remuneration of 10 per cent on the gross profits of a limited company are considered adequate for its managing agents. I may say that in arriving at this figure I have taken into consideration the emphasis laid by Shri Vimadalal on the nature of the business carried on by the firm and the large amounts involved as bank advances on cotton holdings of the firm and the fact that the partners would have to pay income tax on this remuneration as also on the return of 9 per cent, I have allowed on the capital contributed by the partners.

(e) *Provision for Gratuity*:

61. The company has next claimed a provision for gratuity at the rate of 10 per cent amounting to Rs. 9,500 on the basis of the total liability at the close of the year in terms of a memorandum of settlement entered into between the company and the Union on 26th October, 1957, under which the company agreed to pay gratuity to its workmen. The Union has challenged the correctness of this figure and the rate at which the provision is sought to be made. A provision for contribution to gratuity is not to be treated as a prior charge. The Hon'ble Supreme Court in the case of the Associated Cement Cos. Ltd. (Civil Appeal Nos. 459 and 460 of 1957) has observed:

> "The question which we have to decide is whether an allowance on this account (gratuity) should be treated as a prior charge in making the calculations under the formula. There is no doubt that in a sense the gratuity fund is created for the benefit of the workmen and there should be no difficulty in recognising the appellant's claim for the deduction of an appropriate amount on this account; but we think on principle it is desirable that no addition should be made in the list of prior charges recognised by the formula. Even as when the available surplus is determined, the Tribunal ought to take into account the employer's claim on account of the gratuity fund created for the benefit of his workmen and the reasonable amount in that behalf should be definitely borne in mind in finally deciding the amount which should be paid to the workmen by way of bonus. This method will meet the employer's claim adequately without making any addition to the list of priorities specified in the form."

I shall, therefore, bear in mind the employer's claim for a provision for gratuity out of the residuary surplus before deciding the amount to be given as bonus to the workmen. I may state that the rate of 10 per cent claimed by the company as provision for gratuity appears to me, on the facts and circumstances of the case, to be on the high side, even if the total liability of Rs. 90,000 as at the close of the year, on account of gratuity claimed by the company were to be taken as having been correctly assessed by the company.

(f) *Provision for Business Reserves*:

62. The concern has next claimed as prior charge a provision for business reserves amounting to Rs. 40,000. There is no such provision in the bonus formula. The claim seems to have been made because it is not a manufacturing concern and cannot therefore claim a rehabilitation reserve. The company has already got a contingency reserve fund and at the hearing no cogent arguments were advanced in support of this claim for business reserves. I may state that this claim seems to be an afterthought as no such claim was put forward by the company in its statement of calculations on the bonus formula filed by it before Shri F. Jeejeebhoy in Reference No. 2 of 1958 in respect of the bonus for the previous year i.e. year ending 31st October, 1957. I, therefore, disallow this claim by way of prior charge.

63. According to my calculations there would be a large residuary surplus. The company has for this year paid its workmen bonus equivalent to one month's basic wages, amounting to Rs. 20,780 for the year under reference. In fixing the quantum of bonus I have taken into consideration the fact that the wages paid to the workmen even under the agreement of 1957 fall far short of the living wage and there is a considerable gap in the earning of the workmen to be made

up before it can be said that they are earning the living wage. The workmen have also undoubtedly contributed to the earning of these profits. I have also taken into consideration the fact that the company will be entitled to a rebate by way of income tax on the bonus amount already paid and the additional bonus I am now awarding. I have in distributing the residuary surplus between the employers and the workmen allowed a much higher share to the employers bearing in mind that the employers' reasonable claim for provision for workmen's gratuity, and the other matters referred to in paragraph 54 above.

64. I may state that in the past, in years in which the company had made lower net profits, than it has earned in this year, it had paid its workmen bonus equivalent in all to three months' basic wages, plus one month's dearness allowance. But since then the rates of wages have gone up, and that is a factor to be taken into account.

65. All the same, after making provision for the prior charges as stated above the residuary surplus is of such a large amount that a provision for bonus equivalent to ¼th of the total basic wages earned by the workmen during the year under reference *i.e.* the year ended 31st October, 1958, *i.e.* S.Y. 2014, would be justified. This would leave a larger balance amount for the employers, which would further be augmented by income-tax rebate. Of course the firm will be entitled to take credit for the amount of bonus equivalent to one month's basic wages already paid by it for the year under reference. The bonus to be distributed on the same terms and conditions as were prescribed by Shri F. Jeejeebhoy by his Award in Reference No. 2 1958, which related to payment of bonus for the year ended 31st October, 1957, *i.e.* S.Y. 2013.

66. I shall next consider the Union's alternative claim that the workmen are entitled in all to 3 months' basic wages plus one month's dearness allowance either as an implied term and condition of service or as customary and traditional bonus to which they have acquired a right.

67. There are three *judgements* of the Hon'ble Supreme Court dealing with the subject of bonus as an implied term and condition of service and/or as customary bonus, and in their chronological order the cases are:—

(1) Ispahani, Ltd., Calcutta and Ispahani Employees' Union (1959 II LLJ pp. 4. to 8).

(2) Grahams Trading Company (India) Ltd., and their workmen (1959 II LLJ 393).

(3) B. N. Elias and Co., Ltd., Employees' Union and others, and B. N. Elias and Co., Ltd., and others, (1960 II LLJ p. 219).

68. In Ispahani Ltd.'s. case, the Hon'ble Supreme Court approved of the tests laid down in the decision of the Labour Appellate Tribunal in the Mahalaxmi Cotton Mills Ltd.'s case (1952 II LLJ p. 635). That case was concerned with pujah bonus as an implied term of employment. It was held in that case that Pujah is a special festival of particular importance in Bengal and it has become usual with many firms there to pay their employees bonus to meet pujah expenses. Pujah bonus is usually of two kinds: (1) It is paid as an implied term of employment as explained in the Mahalaxmi Cotton Mills' case and (2) where it is paid as a customary and traditional payment. In the Mahalaxmi Cotton Mills' case Pujah bonus was claimed as a matter of right and payable by the employer at a special season of the year, namely at the time of the annual Durga Pujah. The right was not based on the general principle that labour and capital should share the surplus profits available after meeting prior charges, but this right rested on an agreement between the employer and the employees which might be either express or implied. Where the agreement was not express, circumstances might lead the Tribunal to an inference of implied agreement. The following circumstances were laid down in that case as material for inferring an implied agreement:—

(1) The payment must be unbroken;

(2) It must be for a sufficiently long period; and

(3) the circumstances in which payment was made should be such as to exclude that it was paid out of bounty.

The Appellate Tribunal further pointed out that it was not possible to lay down in terms what should be the length of period to justify the inference of implied agreement and that that would depend upon the circumstances of each case. It also pointed out that the fact of payment in a year of loss would be an important factor in excluding the hypothesis that the payment was out of bounty

and in coming to the conclusion that it was as a matter of obligation based on implied agreement. As to the quantum of bonus it was laid down that even if payment was not at a uniform rate throughout the period, the implied agreement to pay something could be inferred and it would be for the Tribunal to decide what was the reasonable amount to be paid as Pujah bonus. The tests laid down in that case have since been followed in a number of cases by the Industrial Tribunals and the Labour Appellate Tribunal.

69. In Ispahani Ltd.'s case their Lordships of the Supreme Court have noted that the Mahalaxmi Mills' case was a case where the claim for bonus was based on an implied agreement creating a term of employment between employers and employees and observed:—

> "It was this kind of bonus which was considered by the Appellate Tribunal in Mahalaxmi Cotton Mills case (supra). We are of opinion that the tests laid down in that case for inferring that there was an implied agreement for grant of such a bonus are correct and it is necessary that they should all be satisfied before bonus of this type can be granted".

70. In the case of Graham Trading Company (India) Ltd., the workmen had made a claim for three months' bonus for the year 1953. The case of the workmen was that the company had been paying one month's bonus invariably from 1940 to 1950. The company's case was that payment for past years had been entirely *ex-gratia* and that as there were losses in 1953, it was not possible to make any *ex-gratia* payment that year. The workmen then contended in correspondence that the sole object of bonus which had been granted up to that year was to meet pujah expenses and that the payment of this bonus had become customary and a term of employment. The company's case was that the payment of bonus had all along been *ex-gratia* depending upon profits except in a few years. But in those years it was also made clear that the payment was *ex-gratia* and without creating any precedent for future. Therefore, there was neither a term of employment nor any custom, which put any obligation on the company to pay any bonus in a year of loss.

71. The learned Industrial Tribunal which had adjudicated on the dispute in Graham Trading Co. (India) Ltd.'s case had first considered whether any bonus was payable for the year 1953 as profit bonus on the basis of the Full Bench formula evolved in the *Millowners' Association, Bombay v. Rashtriya Mill Mazdoor Sangh, Bombay* (1950 LLJ 1247) and it came to the conclusion that there was no available surplus of profit to justify a claim for any bonus. The Tribunal next considered whether bonus could be considered as an implied term of employment according to the decision in Mahalaxmi Mills case or on the basis of custom. It seems to have mixed up the discussion on these aspects and, having come to the conclusion that Pujah bonus could not be awarded in this case on the basis of an implied term of employment, it proceeded to dismiss the claim on the basis of custom also. On appeal by the workmen, the Labour Appellate Tribunal allowed the appeal. The decision of the Appellate Tribunal, as observed by their Lordships of the Supreme Court, had also mixed up the two aspects of pujah bonus, namely, whether it is based on an implied term of employment or on custom. It, however, granted one month's basic wages as pujah bonus. Against this decision the company went in appeal to the Hon'ble Supreme Court. Their Lordships of the Supreme Court pointed out that the pujah bonus in Bengal is usually of two kinds:

> (1) Where it is paid as an implied term of employment as explained in Mahalaxmi Cotton Mills case, and
>
> (2) where it is paid as a customary and traditional payment.

72. Their Lordships rejected the Union's contention that the payment each year of bonus from 1940 to 1952 established a term of employment as from 1948 onwards the Company had paid bonus each year as an *ex-gratia* payment and observed:—

> "In the present case it has been pointed out by the company that payments which had been made in the past years from 1940 to 1952 could not be considered as based on an implied term of employment in the circumstances of this case. This contention, in our opinion, is correct. An implied term of employment cannot be inferred in this case, for right from 1948, to 1952, the company, whenever it paid this bonus made it clear that it was an *ex-gratia* payment and would not constitute any precedent for future years. In the face of

such notice year by year it would not be possible to imply a term of employment on the basis of an implied agreement, for agreement postulates a meeting of minds regarding the subject matter of an agreement; and here one party was always making it clear that the payment was *ex-gratia* and that it would not form a precedent for future years. In dealing with the question of an implied term of the condition of service, it would be difficult to ignore the statement expressly made by the employer while making the payment from year to year."

73. Their Lordships then considered whether the payment in that case was a customary and traditional one and pointed out that in a claim for bonus based on implied term of employment a term may be implied even though the payment may not have been at a uniform rate throughout and the Industrial Tribunal would be justified in deciding what should be the quantum of payment in a particular year taking into account the varying payments made in previous years. But when the question of customary and traditional bonus arises for adjudication, the considerations may be somewhat different.

"In such a case the Tribunal will have to consider;

(i) Whether the payment has been over an unbroken series of years;

(ii) whether it has been for a sufficiently long period, though the length of the period might depend on the circumstances of each case; even so the period may normally have to be longer to justify an inference of traditional and customary pujah bonus than may be the case with pujah bonus based on an implied term of employment.

(iii) The circumstance that the payment depended upon the earning of profits would have to be excluded and therefore it must be shown that payment was made in years of loss. In dealing with the question of custom, the fact that the payment was made *ex-gratia* by the employer when it was made would, however, make no difference in this regard because the proof of custom depend upon the effect of the relevant factors enumerated by us; and it would not be materially affected by unilateral declarations of one party when the said declarations are inconsistent with the course of conduct adopted by it.

(iv) The payment must have been at a uniform rate throughout to justify an inference that the payment at such and such rate had become customary and traditional in the particular concern.

It will be seen that these tests are in substance more stringent than the tests applied for proof of pujah bonus as an implied term of employment."

74. I may here again state that in dealing with the demand of the workers for three months' bonus for 1953 their Lordships observed:

"It is true that the workmen pitched their demand too high for three months' bonus in 1953. But that does not in our opinion detract from the inference to be drawn from the facts proved in this case."

75. In my opinion the above last extracted observation lays down that even if a claim for a higher quantum of bonus is put forward by the workmen which would not be justified as profit bonus on the basis of the bonus formula in the Millowners' case, yet the workmen could before a Tribunal establish the lesser claim for customary and traditional bonus.

76. These observations in my opinion also mean that the claim for customary and traditional bonus is not inconsistent with the claim for a higher bonus based on profit-sharing and it would not be necessary for the workmen to elect as to whether their claim is for profit sharing bonus or bonus as an implied term of service or on the basis of custom and tradition.

77. In the case of B. N. Elias and Co., Ltd., though payment of bonus was made uninterruptedly from 1942 to 1952 it was made clear every time the payment was made that it was an *ex-gratia* payment. Further, receipts were given by the employees accepting the bonus as *ex-gratia* bonus. Therefore, as laid down in Grahams Trading Co., (supra), it would not be possible to imply a term of service on the basis of an implied agreement when the payment was clearly made *ex-gratia* and had even been accepted as such. On this basis their Lordships rejected the contention of the appellant union that the bonus claimed by it had become an implied term of agreement or a condition of service.

78. Dealing next with the demand of the workmen on the basis of customary and traditional bonus, their Lordships held that there cannot be any customary bonus as such unconnected with some festival, and observed:—

"It is difficult to introduce a customary payment of bonus between employer and employee where terms of service are governed by contract,

express or implied, except where the bonus may be connected with a festival whether Puja in Bengal or some other equally important festival in any other part of the country. The principles laid down in that case (Grahams Trading Co., Ltd.) for governing customary and traditional bonus connected with a festival cannot in our opinion be extended to what may be called a customary bonus unconnected with any festival."

79. Their Lordships, however, held that the additional payment to the subordinate staff which was, "One month's basic wages as bonus at pujah time" which are common between the clerical and subordinate staff, and which had continued uninterrupted from the time it started in 1942 or thereabouts up to the time the dispute was raised in 1954, was customary and traditional and the workmen were entitled to payment thereof. This payment was invariably of one month's basic wage and it appears that it was paid even in a year of loss. Their Lordships, therefore, held that the principles laid down in Messrs. Grahams Trading Co.'s case applied to this one month's pujah bonus payable to the subordinate staff and that the payment had become customary and traditional when the dispute was raised for the first time in 1954.

80. The workmen claim bonus as an implied term and condition of service and in the alternative as a customary and traditional right which they have acquired. The union's case has been that the management has since the last 18 years continuously paid its workmen each year the total bonus equivalent to 3 months' basic wages plus one month's dearness allowance and that out of this, one month's basic wage and dearness allowance was paid as first instalment on Diwali Puja day and two months' basic wages as the second instalment of bonus in the middle of the following year, but as part of the Diwali bonus for the previous year. The workmen's witnesses Shri Liladhar Pragji (WW-2) and Shri R. N. Ansurkar (WW-3) who have been in the service of the firm for over 40 years have deposed to such a practice having been in existence. The union also called upon the management to produce its account books and records from which it sought to establish this practice.

81. On the other hand, the management's case is that it is only from 1947-1948 till 1956-1957 (Ex-E.10) that it has paid bonus equivalent to one month's basic pay and dearness allowance at Diwali time and two months' basic pay in the middle of the following year. The company's statement (exhibit E-10) is as follows:—

Year	S.Y.	Full Pay	Basic Pay
1940-41	1997	1	—
1941-42	1998	1	—
1942-43	1999	—	3
1943-44	2000	—	3
1944-45	2001	—	3
1945-46	2002	—	3
1946-47	2003	1	3
1947-48	2004	1	2
1948-49	2005	1	2
1949-50	2006	1	2
1950-51	2007	1	2
1951-52	2008	1	2
1952-53	2009	1	2
1953-54	2010	1	2
1954-55	2011	1	2
1955-56	2012	1	2
1956-57	2013	1	2

82. The company has further urged that these payments though made each year at the same rate had depended upon the profits earned for those years. I however find that during that period though the net profit earned by the company has varied from year to year, the rate of bonus paid at Diwali time and in the middle of the next year was the same. The company has further pointed out that for the year 1956-1957 the practice was altered by the award of the Industrial Tribunal in Reference No. 2 of 1958 inasmuch as it was directed to pay at that rate even to those who had not completed three years service. But that direction cannot be said to have altered the rate at which bonus was paid by the company voluntarily for the period from 1947-48 to 1957-58; it only directed that bonus should be paid to employees who had put in less than three years service also at the rate at which the company had paid bonus to its workmen who had put in more than three years service. It was directed as to who were to be entitled to be paid bonus and not with regard to the rate of bonus.

83. The company has further contended that prior to 1947-1948 the rate of bonus paid was not a uniform rate, but had varied from year to year. The company's case is that its account books and other records are available only from S.Y. 1997 (1940-41) and they show that the bonus paid for that and subsequent years till S.Y. 2004 (1947-48) has not been at a uniform rate, but has varied (see company's statement Ex. E-10 and E.13). The company has also filed copies of the entries in its accounts relating to the payments of bonus made by it from S.Y. 2001 (1944-45) to S.Y. 2014 (1957-58) (Ex. E.14). The company's contention is that for 1946-47 (S.Y. 2003) it had paid one month's basic and one month's dearness allowance at Diwali time and three months' basic wages in the middle of the following year. But it is admitted that out of these payments, one month's basic wage was paid as bonus in celebration of the attainment of Independence by India in August 1947. Thus for S.Y. 2003 (1957-58) also the company in fact paid its workmen one month's basic wage and dearness allowance as Diwali bonus and two months' basic wages as second instalment of bonus in the middle of the next year.

84. The management next contends that for each of the four years, S.Y. 1999 to S.Y. 2002 (1942-43 to 1945-46) no payment of one month's basic wage and dearness allowance was made at Diwali time, but that for each of these four years the workmen were paid three months' basic pay as bonus only in the middle of the following year, representing the payment for the previous year. This is shown in the statement filed by the company exhibit E.-10. The union's case on the other hand has been that the company had for each of these four years (S.Y. 1999 to S.Y. 2002) also paid to its workmen Diwali bonus equivalent to one month's basic wages plus dearness allowance and that the payment of three months' basic wages shown by the company to have been made in the middle of the following year was really and in fact payment of two months' basic wages as the second instalment of bonus for the previous year and that the so-called leave wages purported to have been paid by the company to its workmen at Diwali time of each of these years was really the payment of one month's basic wage and dearness allowance viz., the first instalment of bonus at Diwali time.

85. I shall examine these contentions first with regard to S.Y. 2002. The company's case is that for that year it had paid its workmen three months' basic pay as bonus. It further urges that the three months' bonus paid to the workmen for S.Y. 2002 was as per bonus receipts taken from them contained in two separate lists which were tendered at the hearing as exhibits W-24 and W-24(1), called for by the union. Exhibit W-24 admittedly contains receipts taken from the workmen for payment of two months' basic pay. It bears no date but the total amount paid has been shown as Rs. 13,975/- and from a date appearing below certain signatures it is clear that these payments were made in about May 1947. It is the admitted position of both parties that these payments represent two months' basic wages paid as bonus in the middle of 1947 for S.Y. 2002. Exhibits W-24 bears an endorsement that these are receipts for S.Y. 2002 and the cover bears an endorsement in ink "bonus". According to the company Ex-W.24(1) contains the receipts for one month's basic wage paid and 10 days leave wages, totalling Rs. 7305/-. According to the company these 2 payments of Rs. 13,975/- (ex-W-24) and Rs. 7305/- Ex-W-24(1) together make up Rs. 21,280/- and that these are the receipts for payment of three months' basic wages as bonus plus 10 days leave wages totalling Rs. 21,280/- as shown in the entry for that amount in the cash book entry for that year (Ex. E.14). The union's contention is that Ex. 24(1) contains receipts for payments made to the workmen in lieu of 40 days earned leave and is not payment of one month's basic wages as bonus plus 10 days leave wages as contended by the company. It is admitted that there was at that time a practice prevalent in the company of paying 40 days leave wages in lieu of

earned leave not availed of Exhibit W-24(1) has a column headed "Absence" with three sub-columns with capital letters "S" "L" "A" which clearly stand for "Sick" "Leave" and "Absence". From a scrutiny of the particulars contained in exhibit W-24(1) there is not the least doubt that it represents payment for earned leave not availed of and that the workmen were entitled to 40 days earned leave for that year. For instance, entry No. 3 relating to Pranjivandas Shamji shows that he was absent for a total number of five days and his basic salary was Rs. 145/- and he was therefore paid Rs. 166/6/- being his basic salary for the balance of 35 days leave not availed of by him. Similarly entry No. 74 relating to Keshav L. Nayak shows that he was absent for forty days and he was consequently not paid any amount. Entry No. 47 relates to Balwantrao Dinkar and shows that he was absent for 36 days. His basic salary then was Rs. 30/- per month and he was consequently paid Rs. 4/- which would clearly be wages for the four days of earned leave not availed of by him. Another instance is entry No. 31 Kanji Bhagwandas, who did not avail himself of a single day's leave and he was consequently paid Rs. 400/- as 40 days wages, his basic salary being Rs. 300/- per month. I am, therefore, more than satisfied that exhibit W-24(1) does not represent any payment of one month's basic wage as bonus and 10 days' basic wages as earned leave as has been sought to be made out by the management but that it contains receipts for wages in lieu of earned leave not availed of by the workmen for the year S.Y. 2002 for which the workmen were entitled to 40 days' earned leave. The company's story that exhibits W-24 and W-24(1) together represent payment of Rs. 21.280/- equivalent to three months' basic wages as bonus for S.Y. 2002 plus 10 days' leave wages is a false one. In my opinion the total sum of Rs. 21.280/- represents payment of two months' basic wages paid in May 1947 as the second instalment of bonus for S.Y. 2002, and the payment of 40 days earned leave wages for that year and not three months' basic wages at bonus and 10 days' leave wages, as falsely sought to be made out by the management.

86. The union's case is that for bonus paid to the workmen at Diwali time, no receipts were being taken from the workmen. This appears to be so because the company has not been able to produce any bonus receipts passed by the workmen for payments of bonus made in any of the years in which the company has admitted it had paid bonus to its workmen at Diwali time. It is on the other hand admitted that the company has always taken receipts for payments made in lieu of earned leave not availed of in each year. Statement exhibit E-10 purports to show that the company had not paid any bonus to its workmen at Diwali time during each of the Samvat Years 1999 to 2002, but in the cash book of the company for each of the years S.Y.1999 to 2002 there is an entry for payment of one month's wages in cash in lieu of earned leave. This has been shown in the extract Exhibit E-14 prepared by the company where the amounts paid at Diwali time to the workmen for each of those years as one month's basic pay in lieu of earned leave has been stated. Now, though it is admitted that the company takes receipts for all payments made in lieu of earned leave not availed of, the receipts for these payments made in S.Y. 1999 to 2002 are surprisingly not forthcoming and the company has only relied upon the entries in its books of accounts. The union's case is that these payments which have been shown as one month's basic pay in lieu of earned leave for each of the years S.Y. 1999 to S.Y. 2002 made at Diwali time really represent payments by way of Diwali bonus equivalent to one month's basic wage and dearness allowance. Surprisingly enough again the management has not produced the pay sheets of the workmen for any of these years. The company says that it has not been able to trace those pay sheets. It is difficult to believe that it could not produce the pay sheets for any of those years or even for any of the later years even for the years 1955-56 or 1956-57 though it could produce the bonus sheets for three years. The company's case in the beginning was that in its books of accounts they did not make any separate entry about dearness allowance and that was the practice even today. According to witness Shri Shantu Karsondas (EW-2) the practice was to make a single entry of the consolidated amount paid by way of basic wages including dearness allowance to the employees. However, exhibit W-18 clearly shows that there was a practice in the company to pay dearness allowance even in S.Y. 1997 because that entry (Ex-W-18) for Rs. 8434/8/- clearly states that it was in payment of arrears of dearness allowance to the workmen. It is also clearly established from the bonus sheets prepared by the company for S.Y. 2003 i.e. 1946-1947 that the company was paying dearness allowance separately to its workmen. The union's case is that Shri Shantu Karsandas denied that the Co. was showing D.A. separately, because it wanted to pass off the payments of one month's wages made in the years S.Y. 1999 to 2002 as for one month's leave wages, whereas actually that payment was for bonus on the basis of one month's basic pay and one month's dearness allowance. In my opinion the union has been able to establish this because

the amounts paid in each of these years approximate to the amount of the total monthly salary made up of Basic Wage plus Dearness Allowance paid to its employees for the month prior to the month in which the one month's leave salary payment is said to have been made. For instance in S.Y. 2002 one month's basic pay in lieu of leave paid at Diwali time is shown as being Rs. 10,678/- whilst if we look at the entry in the cash book in respect of the payment of salary for September 1946, S.Y. 2002 which represents the total wage bill inclusive of dearness allowance the sum is Rs. 11,229/14/6. For S.Y. 2001 the amount paid as leave wages at Diwali time is shown as Rs. 9280/-. This is supposed to be one month's basic pay, but if the turn to the wages for the month of October 1945, S.Y. 2001, (Exhibit W.23) it shows that the total wage consisting of basic pay plus dearness allowance was Rs. 9447/-. Similarly, for S.Y. 2000 one month's wages in lieu of leave paid is shown as Rs. 9117/- (Ex. W. 21) whereas the wages paid for September 1944 is shown as Rs. 9033/7/- (Ex. W. 22) which is inclusive of basic pay and dearness allowance. In S.Y. 1999 payments made at Diwali time in lieu of leave wages are shown to be Rs. 5943/- (Ex. W. 19) while the salary for October 1943 is shown to be Rs. 6236/3/6/- which is inclusive of dearness allowance (Exhibit W.20). It is important to note as admitted by Shri Shantu Karsandas that all the payments for leave were made on the Diwali Day, the last day of the Samvat year. The Pay sheet for the year 1st August 1946 to 1st July 1947 (S.Y. 2002-2003) when produced (Ex. W.26) shows that the payment of dearness allowance is separately shown in these pay sheets for each workman for each month.

87. From this record, I am more than satisfied that the one month's wages shown as having been paid of Diwali time as being in lieu of earned leave for S.Y. 1999 to 2002, was really the payment of bonus at Diwali time equivalent to one month's basic wage and one month's dearness allowance and not leave wages. I am satisfied that the company could not produce any receipts for these alleged leave payment because they were really payments of one month's basic wage plus one month's dearness allowance for which no receipts are taken because they were payments of Diwali bonus. I am also inclined to think that the management had in its possession the pay sheets for S.Y. 1999 to 2002 and that it has not produced them because they would have shown that the one month's leave payment made at Diwali time during these years was inclusive of dearness allowance. The union's suggestion is that the entries though made as for one month's basic wage in lieu of leave, really represented payment of one month's basic wage plus one month's dearness allowance because a notification had at that time been issued by the income-tax authorities which in effect restricted the payment of bonus to 3 months' basic wages.

88. From the above discussion I am satisfied that for each of the four years S.Y. 1999 (1942-43) to S.Y. 2002 (1945-1946) also the company had at Diwali time paid its workmen bonus equivalent to one months' basic wage and one month's dearness allowance and had in fact paid only two months' basic wages in the middle of the following year as additional bonus for the previous year. For S.Y. 2002, also it is satisfactorily established that the company had paid one month's basic wage plus one month's dearness allowance as Diwali bonus and two months' basic wages as additional bonus for that year was paid in the middle of the following year, and that the additional one month's wage payment represented payment of a special bonus on the occasion of India having achieved Independence.

89. There is also evidence that there was a practice to pay bonus even in years prior to S.Y. 1999, Ex. W.27 which is a certificate for purposes of income tax deductions made from the wages of an employee by name M. P. Ved, for S.Y. 1996 (1939-1940) proves that he was paid bonus for that year. This is further corroborated by the statement made by Shri Karsandas Tulsidas, the seniormost present partner of Tulsidas Khimji that the Company started paying bonus after outbreak of World War II which would be in about 1939-1940.

90. The over all result is that I am satisfied that the Union has been able to establish that this company has at least from S.Y. 1999 (1942-1943) till S.Y. 2013 *i.e.* for 15 continuous years paid its workmen bonus at the uniform rate of one month's basic wage plus dearness allowance at Diwali time and two months' basic wages in the middle of the next year as additional bonus for the previous year.

91. The management has relied upon the writings exhibits E-8 and E-9 relating to the payment of bonus for S.Y. 2011 and 2012. Both these writings are headed "Suchana", which means notice. Translated into free English the writing reads as follows:—

> "Hereby we have pleasure in informing the employees of our firm that we have decided to give bonus for S.Y. 2011. Hereafter to pay less bonus or to stop the payment of bonus entirely will depend upon our convenience dated 19th September, 1956.
>
> We have read and understood the above written notice. In acknowledgment thereof we have put our signatures below".

The writing for S.Y. 2012 is in similar terms except that it is undated but the signatures below certain writings show that Ex. E-9 was taken in the month of May and June 1957, i.e. in the middle of the year following S.Y. 2012.

92. The workmen's witnesses have stated that they were asked to sign these notices because they were told that they would not be paid the second instalment of bonus of two months' basic wages for each of these years unless these were signed. Shri Shantu Karsandas (E.W.2) stated in his evidence that these writings were passed by the workmen because the management, in view of lower profits earned in those years, was considering whether it should pay bonus to its workmen for those years or not. This is what he stated:—

> "When exhibits E-8 and E-9 were executed by the workmen our profits were going down and we were thinking whether we should or should not give bonus to the staff for those years. The workmen approached us for bonus. We told them that if you want bonus for these particular years it will not be binding on the firm to give bonus every year and we told them that if they give us a writing to that effect we would consider payment of bonus for these years. The signatures of the workmen on exhibits E-8 and E-9 were taken by the Accountant of our firm Shri Keshavlal Shamji Lathia who was summoned as a witness by the union but whom the union has not examined in this case."

93. Thus, according to this witness exhibits E-8 and E-9 were taken from the workmen because the profits in those years were low and the company was considering whether it should pay any bonus or not. But if we turn to the profits of these years as given in the company's statement exhibit E-13 we find that the profits in S.Ys. 2011 and 2012 were higher than the profits in each of the previous five years immediately preceding S.Y. 2011, and that since 1941-1942 there were only three previous years in which higher bonus had been earned than in either of those two years. In fact, the statement further shows that in S.Y. 2013 the company's net profits instead of showing a recession had gone up. For that year it had earned substantial higher profits than it did for either of the years 2011 and 2012. It is also significant to note that these writings were taken from the workmen, at the time of the payment of the second instalment of bonus which is paid in the middle of the following year and that by then the company had already paid the bonus of one month's basic wage and dearness allowance, which is paid at Diwali time. In the case of Grahams Trading Co. their Lordships of the Supreme Court have noted that whenever bonus was paid in that company it had made it clear that it was an *ex-gratia* payment and that it would not constitute any precedent for future years. In this case the writings have been taken only for the two years S.Y. 2011 and 2012 and the reasons for taking these writings as stated by the firm's partner Shri Shantu Karsondas (E.W. 2) have been found to be incorrect. I am inclined to accept the workmen's evidence that they signed these writings because the management had told them that unless they signed such writings, they would not get any bonus for those years. It is, also significant to note that the writings themselves state that for each of those years the company had already decided to pay the bonus for each of those years and that it was to be in the discretion of the management whether to pay or not to pay the workmen bonus in the future years. It is further significant to note that the next year i.e. S.Y. 2013 the company paid the usual bonus of one month's basic wage plus one month's dearness allowance at Diwali time and two months' basic wage in the middle of the following year. In any case, even if these two writings were to operate against establishment of an implied term of contract, they would not so operate in respect of bonus paid on the occasion of the festival of Diwali, because clearly these writings were taken at the time of making the payment of bonus which were made in the middle of the following year and did not govern the payment of bonus made on the occasion of Diwali in each of those years which was already paid as usual for each of these two years, before these writings were taken. I am, therefore, satisfied that these two writings do not affect the payment of bonus made to the workmen on the occasion of Diwali but would exclude the establishment of payment of bonus as an implied term and condition of service.

94. At this stage I may as well deal with issue No. 6 which is whether the workmen are estopped in law from claiming bonus for the reasons stated in paragraphs 16(a) and 16(b) of the rejoinder statement of the company dated 25th July 1960. In paragraph 16(a) of its written statement the company has urged that for the years ending October, 1955, and October, 1956. i.e. S.Y. 2011, and 2012, the workmen had made a demand upon the employers for payment of bonus by the union's letter dated 13th April, 1957. That was a charter of demands on behalf of the employees of Messrs. Tulsidas Khimji served upon the company by this union. The charter contained in all 16 heads of demands and under demand No. 10 headed, "bonus" the union had claimed that since the company

had made enormous profits during the years 1955-1956, all employees should be paid bonus equivalent to three months' wages for both the years 1955 and 1956. It appears that the dispute raised by this charter of demands was taken up in conciliation by the Regional Labour Commissioner (Central) Bombay (Ex. E-11) and a settlement was reached on 26th October, 1957 (Exhibit E-12). The term of settlement of the demand for bonus was as follows:—

> "The management has stated that it has been paid. The union did not press it."

The company has, argued that bonus for S.Ys. 2011 and 2012 was paid in terms of the two writings Ex. E-8 & Ex. E-9 and it has therefore argued that because of these writings and the terms of settlement recorded in exhibit E-12, the workmen were estopped in law from claiming bonus for the year under reference i.e. S.Y. 2014. I think there is no substance in these contentions. I have already discussed the true construction to be placed on exhibits E-8 and E-9 from which it will be noticed that those writings recorded that the company had already decided to pay bonus for those relevant years and that for S.Y. 2013 the company had paid its workmen bonus without reference to those writings and without taking any such writing for bonus for that year. In my opinion, there is nothing in the writings in Exhibits E-8 and E-9 and the terms of settlement exhibit E-12 which can act as estoppel in law from the workmen raising the present industrial dispute for the bonus for S.Y. 2014 *i.e.* year ended 31st October, 1958.

95. The workmen's case is that from the beginning the company used to pay them "bohni" or bonus at Diwali time each year on Diwali puja day. In support it has led the evidence of two of the old workmen Shri Liladhar Pragji (WW-2) and Shri R. N. Ansurkar (WW-3) who stated that during the lifetime of the founder of the firm Seth Tulsidas Khimji there was a practice of paying the workmen Diwali bonus or bohni after puja was performed on Diwali day. The company's case was that the Diwali bonus was or bohni was not paid on Diwali puja day but "at Diwali time." This fine distinction was evidently sought to be made because the company was attempting to show that the bonus paid was really not Diwali bonus connected with the festival of Diwali but one paid to the workmen at the end of the company's financial year. This again is another instance of the company trying to give a turn to existing practices in its attempt to bring home a legal contention. That there is a long-standing practice in this company to pay the workmen Diwali bonus or bonus on Diwali puja day on the occasion of the festival of Diwali is clearly established from a passage appearing in a compilation entitled "Tulsi-Dal" which is an account of the life of Seth Tulsidas Khimji the founder of the firm. In that collection there is an article contributed by one of the oldest employees of the firm witness Shri Liladhar Pragji (WW-2) in which he has described how after performance of Diwali puja Seth Tulsidas used to give to each of his employees Diwali bonus or bohni. The passage has been marked as exhibit W-17(1). It is admitted that among the publishers of this book are the sons of the late Seth Tulsidas Khimji, who are the present partners of the firm of Messrs Tulsidas Khimji. This practice of paying bonus on Diwali puja day is corroborated by the evidence of the company's own witness Shri G. V. Padgavkar (E.W. 3), Retired Assistant Collector of Customs, Bombay and technical consultant to the company. In cross-examination he stated as follows:—

> "I had received bonus during the five years I was in service with Tulsidas Khimji. I was paid bonus each year on Diwali puja day. I received bonus of Rs. 150 on Diwali puja day each year. That was my basic salary. I was not being paid any dearness allowance. The other employees also received bonus on Diwali puja day."

96. I am satisfied on the oral and documentary evidence on record and from the entries in the account books that in this company there has been a custom and practice extending over a long period of years to pay the workmen bonus on the occasion of festival of Diwali after puja. It may be that in some years bonus may have been paid a day or two earlier or a day or two later and for one year diwali bonus was paid after diwali because of a death in the family of the partners, but the evidence before me is clear that the practice was to pay bonus at Diwali time after pujah and that even if it was in any one year paid after Pujah day, it was paid as Diwali bonus. I am also more than satisfied that the payment of Diwali bonus had no relation to the profits earned or trading results of the firm.

97. I am satisfied that the bonus paid to the workmen on the occasion of Diwali was paid as bonus connected with the festival of Diwali which, as is well known, is an important festival amongst the Hindu community in Bombay, more particularly the Gujerati community, and it may be said to occupy the same importance as is enjoyed by the Pujah Festival in Bengal. As is well known there is a

general practice in the Gujarati community in Bombay to pay their employees bonus or bohni on Diwali puja day after Lakshmi pujah of the account books for the new year which are opened on that day.

98. I am satisfied upon the oral and documentary evidence on record, that Diwali bonus had been paid by this company for (1) an unbroken series of years and (2) that it has been paid for a sufficiently long period. It has been held by the Hon'ble Supreme Court in the cases cited earlier that what is sufficiently long period would depend upon the facts and circumstances of each case. In this case there is enough evidence to establish that Diwali bonus has been paid continuously at a uniform rate of one month's basic wage and dearness allowance since S.Y. 1999 to 2013, *i.e.* 15 continuous years. Even if the disputed years 1999 to 2002 are excluded, it is clear that bonus has been paid from S.Y. 2003 to 2013 which will make a period of 11 years which in the facts and circumstances of this case in my opinion is a sufficiently long period to establish custom and practice. Shri Vimadalal has argued that taking into consideration the period of over sixty years during which the firm has been in existence the payment of bonus for a period of ten years should not be considered long enough to establish custom. I am conscious that in order to establish custom, and practice the period during which bonus must be paid must be longer than to establish an implied term of employment. But in the facts and circumstances of the case, I am satisfied that the period during which bonus has been paid preceded as it was by payment of some amount at the time of the festival of Diwali at Pujah time, that this period is long enough to establish custom.

99. I am also satisfied, that the payments have been made at a uniform rate one month's basic wage plus dearness allowance on the occasion of Diwali throughout to justify the inference that the payment has become traditional in this concern.

100. Thus three of the four conditions viz.—

(1) payment over an unbroken period of years (2) payment for a sufficiently long period and (3) payment at a uniform rate as laid down by the Supreme Court in the case of Ispahani Ltd., referred to earlier, have been satisfied in this case.

101. The next test to consider is whether the circumstances in which the payment of bonus was made has been such as to exclude that it was paid out of bounty.

In Grahams Trading Co's case this test has been laid down in the following terms:—

"The circumstance that the payment depended upon the earning of profits would have to be excluded and therefore it must be shown that payment was made in years of loss."

Shri S. D. Vimadalal, learned Counsel for the company has vehemently argued that because the union had not established that there had been any year of loss in this company during which Diwali Bonus was paid it could not be held that this test had been satisfied. In effect and in actual words what Shri Vimadalal has argued is that unless in a company there has been a year of loss and bonus had been paid in such a year of loss, the hypothesis that bonus was paid as by way of bounty would not be excluded. I am afraid this construction of the test to be applied to exclude the hypothesis of payment having been made out of bounty cannot be accepted. The test, in my opinion, is that the payment of bonus should be at a uniform rate over a period of years irrespective of the amount of profits earned in each year. In Mahalaxmi Cotton Mill's case it was pointed out that the fact of payment in a year of loss would be an important factor in excluding the hypothesis that the payment was out of bounty, and in coming to the conclusion that it was as a matter of obligation as if there is an implied agreement. But I do not think that the payment of bonus in a year of loss is a condition precedent to the establishment of custom and tradition and that unless payment of bonus in a year of loss is proved customary practice would not be established because there may be a company which may have paid its workmen bonus each year on the occasion of a festival irrespective of the amounts of profits earned and which in its entire business carreer may not have suffered a loss in any year. The question is whether in such a case the hypothesis that the payment was made out of bounty cannot be deemed to have been excluded even if the same bonus was paid when the company earned a profit of 5 lakhs of rupees or when it earned a profit of one rupee. In my opinion the Hon'ble Supreme Court did not mean to lay down that the practice of customary or traditional bonus on a festival occasion cannot be deemed to have been established unless there was a year of loss and bonus on a festival occasion had been paid in the year of loss. In my opinion a year of loss and payment of bonus in a year of loss is not a condition precedent to exclude the hypothesis of payment out of bounty, as in affect Shri Vimadalal has argued. In my opinion the test is whether

bonus was paid irrespective of the amount of profits earned in each year and if it is established that the bonus is paid each year at a uniform rate over a sufficiently long period irrespective of the profits earned, in the manner in which it has been paid in this company on the occasion of pujah connected with Diwali at the commencement of a new year, then without such bonus having been paid even in a year of loss the test of such payment not having been made out of bounty, must be deemed to have been satisfied. I have looked into the figures of profits of this company as stated by the company in its statement Ex. E-13 for the period from S.Y. 1999 to S.Y. 2013 and I find that the yearly profits have during that period varied from more than Rs. 5 lakhs in one year to as low as less than one lakh of rupee in another year and yet the company paid bonus to its workmen each year on the occasion of Diwali at a uniform rate. This would in my opinion exclude the hypothesis that Diwali bonus was being paid out of bounty.

102. The management has sought to make a distinction between these payments as being "bohni" payments and not bonus payments, and Shri Karsondas Tulsidas (EW-4) in his evidence when questioned stated that "bohni" means a present, irrespective of profits and bonus means a payment to workmen made out of profits. In my opinion this distinction is an afterthought because, I find from the entries in the account books that the terms "bohni" and "bonus" have been indiscriminately used and that the payment at Diwali time is sometimes described as bohni and sometimes as bonus and that whilst in the "mel" (cash books), the entry is sometimes described as bonus in the "nondh" book the same entry is described as "bohni" and vice versa. In fact in reply, in the industrial dispute over the Unions' demand for four months' wages as bonus for the year ended 31st October 1957, the Co. in its written statement had stated:—

> "If bonus is paid on the occasion of Diwali, it does not cease to be bonus. The company submits that all payments made by them to workmen were payments of bonus, and should be taken into account."

103. I am satisfied that this distinction was sought to, be made in order to support a legal contention. I, therefore, reject the company's contention and hold that wherever the payments have been described as "bohni", they were really paid as bonus.

104. It is also necessary to state that the union had made a demand for bonus equivalent to four months wages including dearness allowance for the year ended 31st October 1957. For that year the company had paid the workmen bonus equivalent to three months basic wages and one month's dearness allowance in two instalments—one month's basic pay and dearness allowance having been paid at Diwali time in that year and two months' basic pay in the middle of the following year (May 1958) as the second instalment of bonus for S.Y. 2013 i.e. year ended October 1957. The dispute was referred to the Industrial Tribunal presided over by Shri F. Jeejeebhoy and was numbered as Reference No. 2 of 1958, referred to earlier. The learned Tribunal on application of the Bonus Formula held that having regard to the trading results of that year the bonus voluntarily paid for that year was more than reasonable and rejected the demand for additional bonus. The Tribunal, however altered the conditions under which bonus had been paid to the workmen. It appears that the company used to pay bonus at a lesser rate to those who had put in less than three years service whereas the Tribunal by its award directed the payment of bonus at the same rate to all employees irrespective of the length of their service. In the result under the award even those workmen who had put in less than three years service were paid at the same rate at which those who had put in more than three years had been paid.

105. The company has, however, under paragraph 16(b) of its written statement urged that the claim for customary and traditional bonus was rejected by the Tribunal's award, and, therefore, the Union was now estopped from claiming bonus on the ground of custom and tradition. Second part of issue No. 6 relates to this question. In my opinion their is no substance in this contentions. The judgment of the learned Tribunal which dealt with the dispute with regard to bonus for the year ended October 1957, does not refer to customary or traditional bonus at all and there is no question of that Tribunal having expressed any opinion on the claim of bonus on the ground of custom and tradition, and therefore there can be no question of the workmen being estopped in law from claiming bonus for the year ending October 1958 on the alternative ground of custom and tradition. Issue No. 6(b) is therefore also answered in the negative. For this reason also there can be no bar by way of resjudicata or principles analogous to resjudicata in the workmen claiming bonus on the alternative ground of custom and tradition. Issue No. 7 is also therefore answered in the negative.

106. It is also necessary to reproduce here the averments which the company had made in its written statement in Reference No. 2 of 1958, regarding the

practice of paying bonus to its employees. The written statement has been signed by Shri Shantu Karshandas, a partner in the firm, on solemn affirmation, in which he stated:—

> "Without ascertaining surplus profits, bonus was paid when there were profits. It is not correct that these payments were not bonus. If bonus is paid on the occasion of Diwali, it does not cease to be bonus. The firm denies that these payments are made under contracts or has become an integral part of contract between the firm and its workmen. The firm denies that it has nothing to do with payment of bonus. The firm submits that all payments made by them to workmen were payments of bonus and should be taken into account. The firm submits that it has voluntarily paid bonus to its workmen during the year under demand. The first instalment of bonus was paid by the firm immediately on the close of the Samvat Year and the second instalment was paid in May 1958. The firm has paid in all amounts approximately equivalent to 3 months' basic wages plus one month's dearness allowance to its workmen in its various departments. Total amount of bonus so paid comes to about Rs. 58,000."

107. The union has argued that it must be held that the total payment of three months' basic wages and one month's dearness allowance, made up of one month's basic wages and one month's dearness allowance paid at Diwali time and two months' basic wages in the middle of the following year for the previous year, together constituted payments of Diwali bonus. It has urged that the second payment of two months' basic wages though made in the middle of the following year was payment of the second instalment of Diwali bonus and should be treated as being part of Diwali bonus. There is some ground in support of this contention as in the records of the company the payment of two months' basic wages paid as bonus in the middle of the following year has in certain places been described as payment of the second instalment of bonus. In the written statement of the company in the earlier dispute Reference No. 2 of 1958 for bonus for the year ended 31st October 1957, also this second payment is described as bonus. It is admitted that this payment of two months basic wages was made at any time between March and September of the following year, but it was not paid on any festive occasion. Their Lordships of the Supreme Court have held in the case of B. N. Alias & Co. Ltd., that there cannot be any customary bonus as such unconnected with some festival. Their Lordships observed:

> "It is difficult to introduce a customary payment of bonus between employer and employee where terms of service are governed by contract, express or implied, except where the bonus may be connected with a festival whether puja in Bengal or home other equally important festival in any other part of the country. The principle laid down in that case for governing customary and traditional bonus connected with a festival cannot in our opinion be extended to what may be called a customary bonus unconnected with any festival."

Applying this test, I am not satisfied that the payment of two months' basic wages made to the workmen in the middle of the following year complies with the requirement for establishing customary and traditional bonus connected with any festival.

108. The result of all this discussion is that I am satisfied that the workmen have established that there has been a custom and tradition in this company to pay the workmen bonus on the occasion of the festival of Diwali at the uniform rate equivalent to one month's basic pay plus one month's dearness allowance. I am also satisfied that this payment has been made over an unbroken series of years, that it has been made for a sufficiently long period, that the circumstances in which the payment was made exclude the hypothesis of bounty and that it has been made at a uniform rate throughout. The workmen therefore on the ground customary and traditional bonus would be entitled to payment of bonus equivalent to one month's basic wages and one month's dearness allowance, for the year under reference i.e. for the year ended 31st October 1958.

109. But as on the application of the Full Bench formulae on the basis of profit sharing bonus, I have in paragraph 65 of this Award held that the workmen are entitled to payment of bonus equivalent to $\frac{1}{4}$th of the total basic wages earned by them during the year under reference i.e. S.Y. 2014 which is equivalent to the year ended 31st October 1958, I award that the firm shall pay the workmen bonus at the said rate, less the amount of bonus equivalent to one month's basic wages already paid for the year under reference, on the same terms and conditions as are prescribed by Shri F. Jeejeebhoy, in his Award for the previous year i.e. the year ended 31st October 1957 i.e. S.Y. 2013. I further direct that this payment should be made to workmen entitled to the payment of bonus within one

month after this award becomes enforceable subject to the following two additional conditions which normally govern payment of bonus:—

(a) any employee who has been dismissed for misconduct resulting in financial loss to the employer firm shall not be entitled to bonus to the extent of the loss caused and

(b) Persons who are eligible for bonus but who are no longer in the service of the firm on the date of the payment of bonus, shall be paid provided that they make written application for the same within three months of the publication of this Award. Such bonus shall be paid within one month of the receipt of the application provided that no claim can be enforced before one month of this Award becoming enforceable.

110. I also feel that the Union is entitled to be awarded costs. As will appear from the foregoing discussion this demand was resisted by the management on every possible ground and consequently the hearing was a protraited one. Considering this, I think an order of Rs. 200 as costs in favour of the Union would be justified. The costs to be paid within a month of the award becoming enforceable.

(Sd.) SALIM M. MERCHANT,
Presiding Officer,
Central Government Industrial Tribunal, Bombay.

[No. 28|47|59|LRIV.]

ORDERS

New Delhi, the 17th May 1961

S.O. 1188.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Punjab National Bank Limited, New Delhi, and their workmen in respect of the matter specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Delhi, constituted under section 7A of the said Act.

SCHEDULE.

Whether the forty-three employees of the Punjab National Bank Ltd., Head Office, New Delhi, whose names are mentioned below are entitled, with effect from the 20th March, 1959, to any special allowance as prescribed in paragraph 164(b) of the award of the All India Industrial Tribunal (Bank Disputes) as modified by the decision of the Labour Appellate Tribunal in the manner referred to in section 3 of the Industrial Disputes (Banking Companies) Decision Act, 1955, (41 of 1955) having regard to the duties performed and responsibilities held by them and if so, how much?

1. Shri Balwant Rai Khanna.
2. Shri Mukand Lal Chhabra.
3. Shri S. S. Moorthy.
4. Shri Krishan Lal Matta.
5. Shri Gautam Dev Gupta.
6. Shri Yad Ram Garg.
7. Shri Sant Ram Sharma.
8. Shri Mam Chand Jain.
9. Shri Vasdev Gera.
10. Shri Durga Pershad Rustogi.
11. Shri Hans Raj Kalia.
12. Shri Vakil Chand Jain.
13. Shri Hari Chand Wadhwa.
14. Shri Nand Kumar Bahl.
15. Shri Inder Nath Chopra.
16. Shri Manohar Lal Sharma.
17. Shri Shadi Lal Trikha.

18. Shri Kuljit Singh.
19. Shri Chander Bhan Gupta.
20. Shri K. K. Katyal.
21. Shri Vidya Bhushan.
22. Shri Harbanslal Bhola.
23. Shri Mitter Sain Chopra.
24. Shri Goverdhan Lal Malhotra
25. Shri Jagan Nath.
26. Shri Shiv Kumar Gupta.
27. Shri Gurdial Singh.
28. Shri Raj Kumar Khanna.
29. Shri T. Amrit Lal.
30. Shri Hem Raj Wadhwa.
31. Shri Des Raj Lota.
32. Shri Mukand Lal Kakkar.
33. Shri Trilok Nath Kapur.
34. Shri Dalip Chand Bhatia.
35. Shri Asa Nand Datta.
36. Shri Prem Pershad Alug.
37. Shri Dev Raj Chopra.
38. Shri Darshan Lal Batra.
39. Shri Krishan Dev Gogia.
40. Shri Rajpal Chikara.
41. Shri Dalmia.
42. Shri Om Parkash Behl.
43. Shri Joginder Nath.

[No. LRIV-10(39)/60.]

New Delhi, the 19th May 1961

S.O. 1189.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Vulcan Insurance Company Limited. Bombay and their workmen in respect of the matter specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether the action of the Vulcan Insurance Co. Limited, Bombay in not allowing Sarvashri K. M. Udeshi and M. J. Morporia, employees of the Bombay branch to cross the efficiency bar, is justified and, if not, to what relief are they entitled?

[No. 70(6)/61-LRIV.]

S.O. 1190.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Devkaran Nanjee Banking Company Limited, Bombay and their workmen in respect of the matter specified in the schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether the single cashiers employed by the Devkaran Nanjee Banking Company Limited, Bombay, in the following 12 (twelve) branches of the bank are entitled to the special allowance prescribed in para 164(b)(7) of the Award of the All India Industrial Tribunal Bank Disputes, Bombay, (as modified) and if so, from what date?

1. Amreli.
2. Dhrangadhra.
3. Jamnagar.

4. Junagadh.
5. Mahuva.
6. Savar Kundla.
7. Surrendranagar.
8. Veraval.
9. Botad.
10. Gondal.
11. Dhoraji.
12. Upleta.

[No. 10(82)/60-LRIV.]

New Delhi, the 20th May, 1961

S.O. 1191.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Punjab National Bank Limited and their workmen in respect of the matter specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether having regard to the duties performed by him, Shri B. K. Vyas of Khangaon Branch of the Bank is entitled to the special allowance prescribed for Daftries in paragraph 169 of the award of the All India Industrial Tribunal (Bank Disputes) as modified by section 3 of the Industrial Disputes (Banking Companies) Decision Act, 1955 (41 of 1955) and, if so from which date after the 18th September, 1960?

[No. 10(151)/61-LRIV.]

S.O. 1192.—Whereas the management in relation to the Hindustan Commercial Bank Limited, Kanpur and its workmen represented by the Rajasthan Bank Employees Union, Jaipur have jointly applied to the Central Government for reference to a Tribunal of an industrial dispute in respect of the matter set forth in their application reproduced in the Schedule hereto annexed;

And whereas the Central Government is satisfied that the said employees' union represents the majority of the workmen;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Delhi, constituted under section 7A of the said Act.

SCHEDULE

Whereas an Industrial Disputes exists between Hindustan Commercial Bank Ltd., and its workmen represented by Rajasthan Bank Employees Union, Jaipur and it is expedient that the matters specified in the enclosed statement which are connected with or relevant to the dispute should be referred for adjudication by a Tribunal an application is hereby made under Sub-section (2) of Section 10 of the Industrial Disputes Act 1947 that the said dispute should be referred to a Tribunal

For Hindustan Commercial Bank Ltd.

Dated 30-3-61.

Sd/-

Dy. General Manager.

For Rajasthan Bank Employees' Union

Sd/- Sd/-

President General Secretary

Statement required under rule 3 of the Industrial Disputes (Central) Rules 1957 to accompany the form of application prescribed under Sub-Section (2) of Section 10 of the Industrial Disputes Act 1947.

(a) *Parties to the dispute including the name and address of the establishment or undertaking involved.*

Hindustan Commercial Bank Ltd., Head Office, Birhana Road, Kanpur and its workmen represented by Rajasthan Bank Employees' Union, S.M.S. Highway, Jaipur.

(b) *Specific matter of dispute.*

(1) Whether Shri R. D. Gupta is an Officer and be governed by the service rules of the Bank applicable to officers or he is a workman and be governed by the service conditions applicable for supervisory cadre under the Award of the All India Industrial Tribunal (Bank Disputes) constituted by the Notification of the Government of India in the Ministry of Labour No. S.R.O. 35 dated 5th January 1952 as modified by the decision of the Labour Appellate Tribunal in the manner referred to in Section 3 of the Industrial Disputes (Banking Companies) decision Act 1955 (41 of 1955).

(2) Whether the bank was justified in withholding the annual increments for the years 1954, 1955, 1957, 1958, 1959 and 1960 in the case of Shri R. D. Gupta and to what relief Shri R. D. Gupta is entitled to.

(c) *Total number of workmen employed in the undertaking effected.*

Six hundred forty eight.

(d) *Estimated number of workmen affected or likely to be affected by the dispute.*

ONE.

(e) *Efforts made by the parties themselves to adjust the dispute.*

Efforts to settle the dispute through cross table negotiations have failed and no settlement could be arrived.

For the Hindustan Commercial Bank Ltd.

Sd/-

Dy. General Manager.

Dated: 30-3-61.

For Rajasthan Bank Employees Union

Sd/- Sd/-

President General Secretary.

[No. 55(4)/61-LRIV.]

G. JAGANNATHAN, Under Secy.

New Delhi, the 18th May 1961

S.O. 1193.—The following draft of a scheme further to amend the Calcutta Unregistered Dock Workers (Regulation of Employment) Scheme 1957, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of section 4 of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948), is published as required by the said sub-section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th June 1961.

Any objections or suggestions which may be received from any person with respect to the said draft before the date so specified will be taken into consideration by the Central Government.

Draft Scheme

1. This scheme may be called the Calcutta Unregistered Dock Workers (Regulation of Employment) Amendment Scheme, 1961.

2. After clause 9 of the Calcutta Unregistered Dock Workers (Regulation of Employment) Scheme, 1956, hereinafter referred to as the said Scheme, the following clauses shall be inserted, namely :—

"9-A. *Classification of workers in the list.*—(1) The Board shall arrange for the classification of workers by categories in the list and prepare and maintain a separate sub-list of workers for each of the categories mentioned in sub-clause (2). The names of workers in each sub-list shall be so arranged that the names of workers under the employment of each listed employer are grouped together for the purpose of facilitating their employment under the second proviso to sub-clause (2) of clause 9-B.

(2) Dock workers listed under the Scheme shall be classified into the following categories, namely :—

(a) Chipping workers,

(b) Painting workers,

(c) Baggers,

(d) Stitchers,

(e) Salt workers*,

(f) Workers employed on vessels for coal stevedoring and coal bunkering work.

Note :—*This will cover chapadars, slicemen, chamchias and tally clerks.

9-B. *Pool of listed workers.*—(1) Each sub-list of workers prepared under sub-clause (1) of clause 9-A, shall constitute a pool of workers for the category to which the said list relates.

(2) The listed workers in each pool shall be allotted work by rotation as far as practicable:

Provided that where work is carried on by a gang, the allotment of work by rotation shall be by gangs :

Provided further that each listed employer shall be entitled to employ his monthly workers and the workers listed in his group in preference to other listed workers in the pool.

9-C. *Association of listed employers.*—In respect of each pool of workers, the listed employers, having their own workers in that pool, shall form themselves into an Association. The Association shall be responsible for complying with the provisions of sub-clauses (1) and (3) of clause 9-D and sub-clause (5) of clause 11.

9-D. *Common call point for listed workers.*—(1) Each Association of employers shall prescribed a common call point for the workers in the pool with which the Association is concerned.

(2) The listed workers of each pool shall report at the call point prescribed for their pool at such times and remain there for such time as may be prescribed by the Association.

(3) The Association shall make adequate arrangements—

(i) for the reporting of listed workers at the call point in accordance with sub-clause (2);

(ii) for allotment of work by rotation in accordance with sub-clause (2) of clause 9-B ;

(iii) for making direct payment of wages and allowances in accordance with sub-clause (4) of clause 11 ;

(iv) for such other incidental and supplementary matters as may be necessary or expedient.

9-E. *Special provisions for baggers.*—(1) The baggers shall be employed in gangs, each gang consisting of four workers.

(2) Each gang of baggers allotted work shall be supplied by the Association with a certificate of their output at the end of the shift in which the gang worked.

3. In clause 11 of the said Scheme,—

(i) for sub-clauses (3), (5) and (8), the following sub-clauses shall respectively be substituted, namely :—

"(3) A listed employer shall prepare at the end of each month a statement separately for each category of listed workers employed by him, showing the number of days for which each worker was employed by him and the payments made to each worker.

(5) At the end of each month a listed employer shall make a summary of the monthly statements referred to in sub-clause (3) and submit it to the appropriate Association of listed employers within a fortnight of the commencement of the next month. The Association shall consolidate the statements received from the individual listed employers and after checking them to the extent possible forward a consolidated statement to the Board before the expiry of the month following that to which the statement relates. Each listed employer shall also maintain such registers and records as the Board may require and submit them alongwith any other return and information as may be required by it through the appropriate Association, which shall consolidate them and then forward to the Board. All registers, records and returns shall be made available for inspection by the officers of the Board whenever required.

(8) Subject to the provisions of sub-clause (2) of clause 9-B, a listed employer shall not engage a worker of the category mentioned in sub-clause (2) of clause 9-A who is not listed so long as a worker of the same category is available for employment in the pool. If the number of workers in the pool is not sufficient for the work available, the employer may employ to the extent possible the workers available for work in other pool or pools provided that such workers are considered suitable by the employer, and if there is no such suitable worker, the employer may employ unlisted workers."

(ii) Sub-clause (9) shall be omitted.

4. For paragraph (a) of sub-clause (3) of clause 12, the following paragrapn shall be substituted, namely—

"(a) report at the common control point in accordance with sub-clause (2) of clause 9-D; and"

5. In clause 13 of the said Scheme for the word and figure "clause 1", the words, brackets and figures "clause 1 and sub-clause (8) of clause 11" shall be substituted.

6. In sub-clause (4) of clause 14, of the said Scheme for the words "by whom that worker is employed", the words "with whom that worker is listed" shall be substituted.

[No. Fac. 529(11)/60.]

B. K. BHATTACHARYA, Dy. Secy.

New Delhi, the 19th May 1961

S.O 1194.—In exercise of the powers conferred by section 73-B of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following further amendment in the notification of the Government

of India in the Ministry of Labour and Employment No. HI-1(106)/56, dated the 26th June, 1959, namely:—

In the Table annexed to the said notification—

for the existing entries relating to Assam and Bihar, the following entries shall respectively be substituted, namely:—

"

(1)	(2)	(3)
Assam	Presiding Officer, Industrial Tribunal, Gauhati.	State of Assam (excluding the areas within the respective jurisdiction of the Employees' Insurance Courts at Gauhati, Dhubri and Dibrugarh.)
Bihar	Presiding Officer, Bihar Industrial Tribunal.	State of Bihar excluding the areas within the respective jurisdiction of the employees' Insurance Courts at Patna, Monghyr, Darbhanga, Purnea, Arrah (Shahabad), Dhanbad and Daltanganj."

[No. F. HI-1(24)/60.]

BALWANT SINGH, Under Secy.

New Delhi, the 19th May 1961

S.O. 1195.—Whereas, in the opinion of the Central Government:—

(1) the rules of the provident fund of the establishment mentioned in Schedule I (hereinafter referred to as the said establishments), with respect to the rates of contribution are not less favourable to the employees therein than those specified in section 6 of the Employees' Provident Funds Act, 1952 (19 of 1952); and

(2) the employees in the said establishments are also in enjoyment of other provident fund benefits provided under the Employees' Provident Funds Scheme, 1952, (hereinafter referred to as the said Scheme), in relation to the employees in any other establishment of a similar character;

Now, therefore, in exercise of the powers conferred by clause (a) of sub-section (1) of section 17 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby, exempts the said establishments, with effect from the date mentioned against each from the operation of all the provisions of the said Scheme, subject to the conditions specified in Schedule II hereto annexed which shall be in addition to the condition mentioned in the explanation to sub-section (1) of the said section.

SCHEDULE I

S. No.	Name of the factory	Effective date of Exemption
1.	M/s. Nawabganj Sugar Mills Co. Ltd., Nawabganj, Distt. Gonda, U.P.	1-8-1956
2.	M/s. Lakshmi Sugar and Oil Mills Ltd., Hardoi, U.P.	1-8-1956
3.	M/s. Hindustan Sugar Mills Ltd., Golagokarannath, Distt. Kheri, U.P.	1-8-1956

S. No.	Name of the factory	Effective date of exemption
4.	M/s. Oudh Sugar Mills Ltd., Hargaon, Distt. Sitapur, U.P.	1-8-1956
5.	M/s. Basti Sugar Mills Co. Ltd., Walterganj, Distt. Basti, U.P.	31-7-1956
6.	M/s. Basti Sugar Mills Co. Ltd., Basti, U.P.	31-7-1956
7.	M/s. Neoli Sugar Factory, Neoli, Distt. Etah, U.P.	1-8-1956
8.	M/s Modi Sugar Mills Ltd., Modinagar, Distt. Meerut, U.P.	1-8-1956
9.	M/s. Punjab Sugar Mills Co., Ltd., Ghughli, Distt. Gorakhpur, U.P.	1-8-1956
10.	M/s. Buland Sugar Co. Ltd., Rampur, Distt. Rampur, U.P.	1-8-1956
11.	M/s. Raza Sugar Co. Ltd., Rampur, Distt. Rampur, U.P.	1-8-1956
12.	M/s Ishwarj Khetan Sugar Mills Private Ltd., Lakshmiganj, Distt. Deoria, U.P.	1-8-1956
13.	M/s. Ramkola Sugar Mills Co. Ltd., Ramkola, Distt. Deoria, U.P.	1-8-1956
14.	M/s. Upper India Sugar Mills Ltd., Khatauli, Distt. Muzaffarnagar, U.P.	1-8-1956
15.	M/s Daurala Sugar Works Ltd., Mawana, Distt. Meerut, U.P.	1-8-1956
16.	M/s. Mawana Sugar Works Ltd., Mawana, Distt. Meerut, U.P.	1-8-1956
17.	M/s. Upper Ganges Sugar Mills Ltd., Seohara, Distt. Bijnor, U.P.	1-8-1956
18.	M/s. Bansidhar Premsukhdas Oil Mills, Agra, U.P.	1-8-1956
19.	M/s. Modi Vanaspati Mfg. Co. Ltd., Modinagar, Meerut, U.P.	1-8-1956
20.	M/s. U.P. Glass Works, Bahjoi, Moradabad, U.P.	1-8-1956
21.	M/s. Hindustan Lever Ltd., Ghaziabad, Meerut, U.P.	1-8-1956
22.	M/s. Hind Chemicals Ltd, Railbazar, Kanpur, U.P.	1-10-1956
23.	M/s. Modi Soap Works, Modinagar, U.P.	1-10-1956
24.	M/s. Rampur Distillery & Chemical Co. Ltd., Rampur, U.P.	1-12-1957
25.	M/s. Narang Industries Ltd., Nawabganj, Distt. Gonda, U.P.	1-12-1957
26.	M/s. Govind Sugar Mills Ltd., Aira Estate (Lakhimpur Kheri), U.P.	1-8-1956
27.	M/s. Government Cement Factory, Ghurk, Mirzapur, U.P.	1-6-1958
28.	M/s. Associated Tube Wells (India) Private Ltd., Modinagar, Meerut, U.P.	1-3-1958

SCHEDULE II

1. Every establishment shall have a provident fund scheme in force the rules of which with respect to the rates of contribution shall not be less favourable than those specified in section 6 of the Act and the employees shall also be in enjoyment of other provident fund benefits which on the whole shall not be less favourable to the employees than the benefits provided under the Act or any Scheme in relation to the employees in any other establishment of a similar character and these rules shall be followed in all respects.

2. The employer in relation to each establishment (hereinafter referred to as the 'employer') shall within three months of the date of publication of this notification, amend the constitution of the Provident Fund maintained in respect of factory in regard to the following matters, namely:—

(a) the Provident Fund shall vest in a Board of Trustees and there shall be a valid instrument in writing, which adequately safeguards the

interests of the employees and such instrument shall be duly registered under section 5 of the Indian Trusts Act, 1882;

(b) the Board of Trustees shall consist of an equal number of representatives of the employees and the employer and all questions before the Board shall be decided by a majority of votes;

(c) the employer shall nominate one of his representatives on the Board as the Chairman who may exercise a casting vote if so provided under the rules of the factory. Where a casting vote is exercised or where no casting vote is exercised but the opinion of the representatives is equally divided, the matter shall be referred to the Regional Provident Fund Commissioner or the State Provident Fund Commissioner appointed under the said Scheme (hereinafter referred to as the Regional/State Commissioner) within whose jurisdiction the establishment to which the matter relates is situated and whose decision in the matter shall be final.

3. The Provident Fund rules of any establishment shall not be amended except with the previous approval of the Regional/State Commissioner. Where any amendment affects the interests of the employees, before giving his approval, the Regional/State Commissioner shall give a reasonable opportunity to the employees to explain their point of view.

4. (a) The employer shall maintain accounts of the Provident Fund in such manner and submit such returns to the Regional/State Commissioner as the Central Government may, from time to time, direct.

(b) The employer shall furnish to the Regional/State Commissioner such accounts relating to the Provident Fund of the establishment as the Central Provident Fund Commissioner may prescribe from time to time. He shall also furnish an annual statement of account or a Pass Book, in such form as may be approved, to each subscriber who, but for the exemption, would have been a member of the Fund established under the Employees' Provident Funds Scheme, 1952.

(c) The employer shall make all investment of accumulations accruing after the date of exemption in securities of the Central Government. The reinvestment or conversion of securities on maturity shall also be in the securities of the Central Government. The employer shall formulate a procedure for prompt investment of provident fund moneys and shall get it approved from the concerned Regional/State Commissioner.

5. The employer shall afford such facilities for inspection of the accounts of the Provident Fund as the Central Provident Fund Commissioner may from time to time specify.

6. All expenses involved in the administration of the Provident Fund Scheme including the maintenance of accounts submission of accounts and returns transfer of accumulations and payment of inspection charges shall be borne by the employer.

7. The employer shall display on the notice board of his factory, in English, a copy of the approved rules and the translation of salient points of the rules in the language of the majority of the workers, respectively.

8. The employer shall within 3 months of the date of publication of this notification transfer to the Board of Trustees the accumulations standing to the credit of the employees who but for the exemption would have been members of the Statutory Fund.

9. When the Fund is wound up or exemption of the establishment is cancelled, accumulations standing to the credit of the employees who, but for the exemption, would have been members of the Statutory Fund shall be transferred to that Fund as soon as possible and, in any case, not later than 30 days in the case of securities and not later than 10 days in the case of cash in hand or bank together with a statement or statements as may be required by the Regional/State Commissioner or Commissioners concerned.

10. The employer shall accept the past provident fund accumulations of an employee who is already a member of the Employees' Provident Fund or an exempted fund of the and who obtains employment in his factory. Such an employee shall immediately be admitted as a member of the establishment Provident Fund. His accumulations which shall be transferred within 3 months of his joining the establishment shall be credited to his account.

11 The employer shall provide for nomination in his provident fund rules in accordance with the provisions contained in paragraph 61 of the Employees' Provident Funds Scheme, 1953.

12 The amount of contributions shall be calculated to the nearest quarter of a rupee; that is, 12-5 naye paise or more shall be counted as the next higher quarter of a rupee and fractions of a rupee less than 12.5 naye paise shall be ignored The amounts of inspection charges and damages shall be calculated to the nearest 5 naye paise; that is, 2 5 naye paise or more shall be counted as 5 naye paise and any amount less than 2.5 naye paise shall be ignored.

13. On all repayable loans granted by establishment interest shall be charged at the rate of 4½ per cent above the rate allowed on the balance to the credit of the members whichever is higher.

14 The employer shall pay to the Regional/State Commissioner inspection charges payable, failing which damages shall be paid at a rate fixed by the Central Government from time to time.

15 The Central Government reserve the right to impose such further conditions as may be deemed necessary in the interests of the employees in the establishment.

16 Exemption granted by this notification is liable to be withdrawn by the Central Government for breach of any of the aforesaid conditions or for any other sufficient cause which may be considered appropriate

[No. 9(4)61-PFII.]

New Delhi, the 22nd May 1961

S.O. 1196.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act 1952 (19 of 1952), the Central Government hereby appoints Shri K. L Sehgal, to be an Inspector for the whole of the State of Maharashtra for the purposes of the said Act and of any Scheme framed thereunder, in relation to an establishment belonging to, or under the control of the Central Government, or in relation to an establishment connected with a railway company, a major port, a mine or an oilfield or a controlled industry

[No. 20(5)/61-PF.I.]

S O. 1197.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby appoints Shri A. M. Mungale, to be an Inspector for the whole of the State of Bihar for the purposes of the said Act and of any scheme framed thereunder, in relation to an establishment belonging to, or under the control of the Central Government, or in relation to an establishment connected with a railway company, a major port, a mine or an oilfield or a controlled industry.

[No. 20(6)/61-PFI.]

P. D. GAIHA, Under Secy.

New Delhi, the 20th May 1961

S.O. 1198.—In pursuance of section 17 of the Industrial Dispute Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Arbitrator in the industrial dispute between the employers in relation to the Travancore Titanium Products Limited, Trivandrum and their workmen represented by the Titanium Workers' Union, Kochu Veli, Trivandrum

AWARD

A dispute arose between the management of the Travancore Titanium Product Ltd., Trivandrum and their workmen represented by the Titanium Workers Union, Trivandrum pertaining to the supersession of one worker Sri Moideen Kunju by the appointment as Charge hand of Sri Peer Kannu. As the parties could not reach a settlement on the disputed issue they agreed to refer the matter to my arbitration by an agreement dated 20th September, 1960. The agreement was forwarded to the Ministry of Labour and the same has been duly gazetted on 5th November, 1960. I took cognisance of this reference and called for the statements of the case from the union and the management. The union produced its statement on 19th February, 1961, while the management forwarded its statement on 20th February, 1961. The parties were heard on 2nd May, 1961, and the records were perused.

The contention of the union was that in September, 1959, a few places of Chargehands on Rs. 75—182½ were created and that one Shri Peer Kannu, Rigger was promoted to one of the posts of Chargehands overlooking the legitimate claims of another Rigger Sri Moideen Kunju and that the above promotion made by the management has been violative of the principles of seniority and that it has to be challenged on a variety of grounds. The main points urged by the union are that Sri Moideen Kunju entered service of the management on 5th February, 1949, as a Rigger while Sri Peer Kannu entered service only as a general labourer on 31st July, 1950. At a subsequent date the management granted an allowance of Rs. 7·50 to those workers who were batch leaders. Although Sri Moideen Kunju was at the time a batch leader he was denied this allowance and the same was given to Sri Peer Kannu. Sri Moideen Kunju strongly protested against this action of the management by a representation dated 5th August, 1950, but the management refused to concede his demand. Nevertheless the then Chief Engineer gave him an assurance that the grant of the above allowance to Sri Peer Kannu would not confer on him any special preference or seniority over Sri Moideen Kunju. Subsequently Sri Peer Kannu was transferred with a group of workmen for the transport of acid at the Chackai boat jetty and on the termination of that work he was reverted to the Engineering Department, while Sri Moideen Kunju continued all along in the Engineering Department and earned even a double increment. In the matter of efficiency also, according to the union Sri Moideen Kunju was far superior to Sri Peer Kannu and the management had shown unjustifiable discrimination in ignoring the legitimate claims of Sri Moideen Kunju For these reasons, the union has requested that the orders of the management promoting Sri Peer Kannu should be cancelled and that Sri Moideen Kunju should be promoted as Chargehand Rigger with effect from September, 1959 and that he should be paid the emoluments pertaining to that post from the above date.

The management has controverted all the arguments advanced by the union. It was pointed out that Sri Peer Kannu was granted an allowance of Rs. 7·50 in July, 1959, on his appointment as Leading hand Rigger on the basis of a merit-rating conducted by the Chief Engineer. The management also denied that any promise was given by the Chief Engineer as stated by Sri Moideen Kunju. It is urged that Sri Peer Kannu was transferred to work in the transportation of acid from the Chackai jetty as a leading hand. On the basis of qualification and capacity he was entitled to be entrusted with such a responsible work. This transfer from the Engineering Department on a particular assignment was considered by the management as a recognition of the capacity of Sri Peer Kannu and not as a disqualification as averred by the union. The management also maintained that no special significance was attached to the grant of double increment to Sri Moideen Kunju and that he was never appointed as a Leading hand and that Sri Peer Kannu was recognised as senior to Sri Moideen Kunju on the basis of a meritrating conducted by the Chief Engineer in 1950, which has been approved by the Industrial Tribunal in Industrial Dispute No. 14/51. In conclusion the management has very strongly urged that the grant of promotion to its employees was an entirely managerial right and that there was no point in questioning the inalienable right.

On a consideration of the whole matter and on hearing the parties, I find that the crucial question to be decided is the seniority between Sri Peer Kannu and Sri Moideen Kunju. There is no tangible evidence placed before me as to when these people actually entered service. At any rate, the first occasion when their respective seniority came up for consideration was in Industrial Dispute No. 14/51. After an elaborate enquiry the Tribunal has come to the conclusion that of the four Riggers at that time their order of precedence should be Peer Kannu, Moideen Kanju, Mohammed Kannu and Fernandez and that the management was justified in retrenching Fernandez and Muhammed Kannu. Between Sri Peer Kannu and Sri Moideen Kunju the Tribunal has accepted the seniority of the former over the latter. The Tribunal has relied on the merit-rating conducted by the management in determining seniority. Although the union has now questioned the correctness of the merit-rating procedure in so far as it has been approved by the Tribunal and has not been questioned thereafter, it has to be given full credence. The union has made a feeble attempt to challenge the acceptability of the Tribunal Award in the above case on the ground that Sri Moideen Kunju was not a party to the dispute. This argument does not seem to have any force. The Tribunal has accepted that Sri Peer Kannu should top the list and that Sri Moideen Kunju should come after him. I do not find any reason to challenge

the acceptability of this order of seniority mentioned by the Tribunal and I, therefore, find that Sri Peer Kannu is senior to Sri Moideen Kunju.

In the result I hold that the action of the management is perfectly justified.

A. KUNJUKRISHNA PILLAI,

Labour Commissioner, Kerala State.

TRIVANDRUM;
16*th May*, 1961.

[No. 23/68/60-LRII.]

New Delhi, the 22nd May 1961

S.O. 1199.—In exercise of the powers conferred by section 7A of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal with headquarters at Calcutta and appoints Shri L. P. Dave as the Presiding Officer of that Tribunal.

[No. 1/40/61-LRI.]

S.O. 1200.—In pursuance of clause (b) of the proviso to section 9A of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby notifies that no notice under the said section shall be required for effecting any change referred to therein where the workmen likely to be effected by the change are persons to whom the Employees' State Insurance Corporation (Staff and Conditions of Service) Regulations, 1959, apply.

[F. No. 1/34/60-LRI.]

ORDER

New Delhi, the 22nd May 1961

S.O. 1201.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Pipradih Colliery and their workmen in respect of the matters specified in the Schedule hereto annexed:

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Keeping in view the duties performed by S/Shri Biroo Ram, Janki Singh, Ganga Singh and Chhedi Sao, whether the first mentioned workman has been correctly placed in Category I and the remaining three workmen in Category II of the All India Industrial Tribunal (Colliery Disputes) Award; if not, in which category should they be placed and from what date?

[No. 2/62/61-LRII.]

A. L. HANDA, Under Secy.

CORRIGENDUM

New Delhi, the 18th May 1961

S.O. 1202.—In the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 245, dated the 20th January 1961, published in Part II-Section 3-Sub-Section (ii) of the Gazette of India, dated the 28th January, 1961—

for "(11) Kumari Vidyavati Sinha, Labour Officer, Kodarma".

read "(11) Kumari Vidyavati Sinha, Labour Welfare Officer, Kodarma".

[No. 23(2)/60-MIII.]

B. R. KHANNA, Under Secy.

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